

Ingredient Labelling of Foods

User Guide

to

Standard 1.2.4 – Labelling of Ingredients

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Background

Food Standards in Australia and New Zealand

The Australian and New Zealand food standards system is governed by legislation in the states, territories, New Zealand, and the Commonwealth of Australia; including the *Food Standards Australia New Zealand Act 1991* (the FSANZ Act).

The FSANZ Act sets out how food regulatory measures are developed. It created FSANZ as the agency responsible for developing and maintaining the *Australia New Zealand Food Standards Code* (the Code).

Responsibility for enforcing the Code in Australia rests with authorities in the states and territories and the Commonwealth Department of Agriculture for imported food; and the Ministry for Primary Industries in New Zealand.

Responsibility of food businesses

This User Guide is not a legally binding document. It is designed to assist interested parties understand provisions in the Code.

This User Guide reflects the views of FSANZ. However, the User Guide cannot be relied upon as stating the law. FSANZ is not responsible for enforcement of the Code or for providing advice on food compliance issues. In Australia, state or territory government agencies are responsible for enforcing and interpreting the Code. In New Zealand this is the responsibility of the Ministry for Primary Industries, public health units or local governments. Legal requirements may also change, for example, as government regulations are made or changed and as courts determine cases on food law in Australia and New Zealand.

Food businesses should obtain legal advice to ensure they are aware of developments in the law and any implications of such developments.

As well as complying with food standards requirements, food businesses must also continue to comply with other legislation.

In Australia, this legislation includes the *Competition and Consumer Act 2010*; the *Imported Food Control Act 1992*; and state and territory fair trading Acts and food Acts.

In New Zealand, this legislation includes the *Food Act 1981* and *Fair Trading Act 1986*.

Disclaimer

FSANZ disclaims any liability for any loss or injury directly or indirectly sustained by any person as a result of any reliance upon (including reading or using) this guide. Any person relying on this guide should seek independent legal advice in relation to any queries they may have regarding obligations imposed under the standards in the *Australia New Zealand Food Standards Code*.

Purpose of this user guide

The purpose of this User Guide is to provide an overview for food businesses and other users on Standard 1.2.4 – Labelling of Ingredients and the ingredient labelling requirements for foods. This includes when ingredient labelling is required and the way in which it must be presented. The Guide also sets out specific Code requirements for labelling and naming ingredients and compound ingredients.

Attachment 1 provides guidance on how to calculate the weight of added water in a food.

NOTE: Standard 2.9.5 – Food for Special Medical Purposes requires that, in terms of labelling of ingredients, a label on a package of food for special medical purposes must comply either with Standard 1.2.4 or alternative legislation in the European Union or United States of America, as prescribed in clause 12 of Standard 2.9.5. This user guide provides an overview of Standard 1.2.4 only, and not the alternative legislation.

1 Basics of ingredient labelling

1.1 What is an ingredient?

An ingredient means any substance, including a food additive, used in the preparation, manufacture or handling of a food. Essentially, any substance used to make a food must be listed in the statement of ingredients. There are a few exceptions to this general rule, which are listed later in this guide (see section 3.2 – *Exempt Ingredients* below).

The statement of ingredients should not be confused with the declaration of ‘characterising’ ingredients. These are key ingredients for a particular food and greater detail about their content is required in the form of percentage labelling (see section 7 – *Percentage labelling and characterising ingredients* below).

1.2 Which foods must have a statement of ingredients on the label?

When a statement of ingredients is required and how it must be provided, depends on the purpose of the food, i.e., whether or not the food is designated for retail sale or for catering purposes, and whether any exemptions apply from the requirement for the food to bear a label or a statement of ingredients.

Code Definitions

Standard 1.2.1 – Application of Labelling and Other Information Requirements

Food for Retail Sale

means food for sale to the public and includes food prior to retail sale which is –
(a) manufactured or otherwise prepared, or distributed, transported or stored; and
(b) not intended for further processing, packaging or labelling.

Food for catering purposes

includes food supplied to catering establishments, restaurants, canteens, schools, hospitals, and institutions where food is prepared or offered for immediate consumption.

Food for retail sale

All food for retail sale must include a statement of ingredients (sometimes referred to as a list of ingredients) on the label, unless the food is exempt from having to bear a label setting out all the information prescribed in the Code under subclause 2(1) of Standard 1.2.1 or is exempt from having to include a statement of ingredients under clause 2 of Standard 1.2.4 (see section 3.1 – *Exempt Foods* for further information).

Food for catering purposes

Unless an exemption is met in clause 2 of Standard 1.2.4, if you sell a food for catering purposes, you must provide a statement of ingredients either on a label or in documentation (see subclause 6(1) of Standard 1.2.1). If you choose to provide the information in documentation, it can be provided in a number of ways.

In addition, if specifically requested by the purchaser or relevant authority, the food for catering purposes must be accompanied by enough information for the purchaser to comply with the compositional, labelling and other declaration requirements of the Code (see subclause 6(4) of Standard 1.2.1).

Food not for retail sale etc

If you provide a food that is not for retail sale, not for catering purposes or not supplied for intra company transfer, the food must be accompanied with sufficient information to enable the purchaser to comply with the compositional, labelling and other declaration requirements in the Code, where a purchaser or relevant authority has so requested. Where requested, this information must be in writing (see clause 4 of Standard 1.2.1).

Code reference

Subclause 2(1) of Standard 1.2.1 sets out what foods for retail sale are exempt from bearing a label with all the prescribed information in the Code.

Subclause 6(1) of Standard 1.2.1 allows certain information that must be provided for foods for catering purposes to be provided in documentation.

Clause 4 of Standard 1.2.1 sets out information requirements for food not for retail sale etc.

Other user guides

For further guidance on the exemptions from labelling, see the FSANZ User Guide *Overview and Application of Food Labelling and Information Requirements*.

1.3 Where should the statement of ingredients be placed?

The position of the statement of ingredients on a label is not mandated, however, it must be prominent and legible, in accordance with Standard 1.2.9 – Legibility Requirements.

It is not mandatory for the statement of ingredients to have a heading, although a heading may make it more prominent. 'Ingredients', 'Made from', 'Consists of' or 'Contains' or similar words or phrases could be used as a heading.

Code reference

Clause 2 of Standard 1.2.9 states that each word, statement, expression or design prescribed to be contained, written or set out in a label (this would include the statement of ingredients), be written in English, prominent and legible.

Other user guides

For further guidance on legibility requirements, see the FSANZ User Guide on *Legibility Requirements for Food Labels*.

1.4 How should ingredients be declared in the statement of ingredients?

All ingredients in the food must be declared in the statement of ingredients for the food using one of the following:

1. **The common name of the ingredient**
2. **A name that describes the true nature of the ingredient**
3. **A generic name for the ingredient** (where applicable – see section 2 – *Use of Generic Names* below for more detail)

The names of ingredients should be accurate and sufficiently detailed to ensure that they are not false, misleading or deceptive, or likely to mislead or deceive.

Example

Orange juice made from reconstituted orange juice should be declared as 'reconstituted orange juice' or as 'water, orange juice concentrate'. It should not be declared as 'orange juice' as this is potentially misleading.

Code reference

Clause 4 of Standard 1.2.4 includes the requirements for labelling and naming of ingredients.

1.5 GM ingredients

The presence of a genetically modified ingredient must also be declared. This declaration may be made as part of the statement of ingredients.

Code reference

Standard 1.5.2 – Food Produced Using Gene Technology defines 'genetically modified food', 'novel DNA and/or novel protein' and 'altered characteristics' and lists labelling requirements for food produced using gene technology.

1.6 Irradiated ingredients

The presence of an irradiated ingredient must also be declared. This declaration may be made as part of the statement of ingredients.

Code reference

Standard 1.5.3 – Irradiation of Food provides further details of the labelling requirements for irradiated foods and food ingredients.

1.7 In what order should I list ingredients?

Required order

Unless covered by an exemption, ingredients must be listed in descending order of ingoing weight. In other words, the statement of ingredients must begin with the ingredient in the largest quantity and end with the ingredient in the smallest quantity, based upon the ingoing weight of the ingredients.

Exceptions to the required order

The exceptions to this requirement are as follows:

1. **Where a dehydrated or concentrated ingredient is reconstituted during preparation, manufacture or handling of the food**

In this case, the position of that ingredient in the statement of ingredients may be determined by the weight of the ingredient before concentration or dehydration.

Example

If dehydrated peas were to be used in a vegetable pie filling, the manufacturer may use the weight of the original peas, i.e. before they were dehydrated, to determine the order in the statement of ingredients.

This exception is optional and allows a manufacturer to declare the peas in the pie as either 'reconstituted peas' or as 'dehydrated peas, water'.

The standard does not require each individual ingredient that is reconstituted to be identified throughout the statement of ingredients. For example the statement of ingredients may be headed by the words 'Ingredients when reconstituted'.

2. **Where any dehydrated or concentrated food is intended to be reconstituted in accordance with directions**

In this case, you may list the ingredients in descending order of proportion by weight in the reconstituted product, provided it is clear that you are declaring the ingredients in order of their weight when reconstituted.

The statement of ingredients may be headed, for example, by the words 'Ingredients when reconstituted' to make it clear to consumers that the ingredients are being declared in order of their weight when reconstituted.

Example

If you sell a dried soup mix is sold to consumers to be rehydrated before consumption, then the statement of ingredients can be based upon the weights of the ingredients when rehydrated according to the directions. The statement of ingredients could be headed to indicate accordingly, for example, 'Ingredients when reconstituted'.

3. For added water or a volatile ingredient

Added water or a volatile ingredient must be declared in the statement of ingredients immediately following the ingredient with the closest higher ingoing weight but shall be calculated in accordance with the ingoing weight of the added water or volatile ingredient minus the amount of that ingredient that is removed and/or used for reconstitution of dehydrated or concentrated ingredients during preparation, manufacture or handling of the food.

Consequently, if the added water or volatile ingredient has been partially removed during manufacture, preparation or handling, then its position in the statement of ingredients should reflect the amount remaining in the final food rather than the ingoing amount (see section 6.1 – *Water and volatile ingredients* below for more detail).

4. Compound ingredients

A compound ingredient is an ingredient of a food that is itself made from two or more ingredients, e.g. spaghetti, which is made from flour, egg and water. Compound ingredients can be declared in two possible ways (see section 5 – *Compound Ingredients* below).

Code reference

Clause 1 states the meaning of *compound ingredient*.

Clause 5 of Standard 1.2.4 specifies the order in which ingredients should appear in the statement of ingredients, and lists exemptions.

Clause 6 provides for the declaration of compound ingredients.

2 Use of generic names

Generic names as set out in Standard 1.2.4 are permitted to allow manufacturers flexibility in declaring the ingredients in their foods. The use of generic names is not compulsory. They may be used instead of the common name of an ingredient or a name that describes the true nature of the ingredient.

2.1 Permitted generic names

Generic names permitted under the standard for ingredients are as follows:

cereals	fruit	nuts
cheese	gum base	poultry meat
cocoa butter	herbs	spices
crystallised fruit	meat	starch
fats or oils	milk protein	sugar
fish	milk solids	vegetables

Example

A statement of ingredients for a food containing **apple**, **pear** and **peach** (when added as separate ingredients to the food) may be written as: 'wheat flour, soybean oil, **fruit**, sugar, salt'.

Food businesses may choose to elaborate by also listing the individual fruits after the generic name but this is not mandatory, eg: 'wheat flour, soybean oil, **fruit (apple, pear, peach)**, sugar, salt'.

Suitable words may be added to further characterise the ingredient, eg: cheese **powder**, poultry meat **fillets**, **dried** vegetables.

2.2 Generic names with special conditions

There are special conditions that apply when using the following generic names:

- **Cereals**
 - where the cereal is wheat, rye, barley, oats, or spelt or their hybridised strains, the specific name of the cereal must be declared.
- **Fats or oils**
 - must be qualified as to whether the source is animal or vegetable
 - where the source of vegetable oil is peanut, soy bean or sesame, the specific source name must be declared
 - the source of animal fats or oils must be specifically declared for dairy products, including ice cream
 - must not be used for Diacylglycerol oil.
- **Fish**
 - if crustacea, the specific name of the crustacea must be declared.

- **Milk solids**
 - may be used to describe milk powder, skim milk powder, dried milk products standardised in the Code and any two or more of the following ingredients: whey, whey powder, whey proteins, lactose, caseinates, milk proteins and milk fat.
- **Nuts**
 - the specific name of the nut must be declared.
- **Starch**
 - where the source of the starch is wheat, rye, barley, oats, or spelt, or their hybridised strains, the specific name of the cereal must be declared
 - the name 'starch' may be used for any unmodified starch or any starch that has been modified by either physical means or enzymes.
- **Sugar**
 - may be used to describe: white sugar, white refined sugar, caster sugar, castor sugar, loaf sugar, cube sugar, icing sugar, coffee sugar, coffee crystals, or raw sugar
 - to avoid confusion, the word 'sugars' must not be used in a statement of ingredients because separate identification of individual sugars (that is, specific mono- and disaccharides), such as lactose, fructose etc., is required.

Code reference

The table to clause 4 of Standard 1.2.4 lists permitted generic names for ingredients and their conditions of use.

2.3 Generic names in relation to percentage labelling

The use of generic names may be particularly useful in relation to percentage labelling where the fruit/s may be the characterising ingredient of the food and therefore require quantification. For example, if the name of the product with a statement of ingredients were 'pear and peach slice' the proportion of pear and peach in the slice would require quantification.

See also section 7 – *Percentage Labelling and Characterising Ingredients* below for more detail.

Code reference

Standard 1.2.10 – Characterising Ingredients and Components of Food includes the labelling requirements for percentage labelling.

Other user guides

For more information, see the FSANZ user guide on *Percentage Labelling of Foods*. This guide explains Standard 1.2.10 – Characterising Ingredients and Components of Food.

3 Exemptions from ingredient labelling

3.1 Exempt foods

The following packaged foods are exempt from having a statement of ingredients on the label. Note that these exemptions do not override the requirements to always declare the presence of certain substances, such as allergens – see section 4 – *Mandatory Declarations* below for more detail. Although the foods below are exempt from having a statement of ingredients, you may choose to list the ingredients of these foods on labels. In addition to the exemptions listed below, the foods for retail sale that are exempt from the requirement to carry a label are also exempt from providing a statement of ingredients (refer to section 1.2 – *Which foods must have a statement of ingredients on the label*).

Code reference

Clause 2 of Standard 1.2.4 lists those packaged foods that need not carry a statement of ingredients.

Clause 2 of Standard 1.2.1 lists foods for retail sale that are exempt from the requirement to bear a label setting out all the information prescribed in the Code.

Other user guides

For further information see the user guide titled *Overview and Application of Food Labelling and Information Requirements*.

Where the food is labelled with the name of the food, and the statement of ingredients would be the same as the name of the food

Note that this exemption does not apply if the food contains ingredients other than those in the name.

Examples

A statement of ingredients in the following cases are not required as would be unnecessary duplication:

1. A product which is 100% orange juice
2. A product which is 100% sugar
3. 'Apple and pear juice'

However, if the apple and pear juice in example 3 contained sulphur dioxide as a preservative then the name 'apple and pear juice' obviously would not be sufficient to describe all of the ingredients. In this case, the statement of ingredients must be included on the label and must include sulphur dioxide as well as the apple and pear juice.

Where the food is water presented in packaged form as standardised in Standard 2.6.2

Water presented in packaged form is included in Standard 2.6.2 – Non-alcoholic Beverages and Brewed Soft Drinks. Water presented in packaged form does not need to include a statement of ingredients.

Where the food is an alcoholic beverage standardised in Standards 2.7.2 to Standard 2.7.5 of the Code (including beer, wine, fruit wine, vegetable wine and spirits)

However, there are comprehensive requirements in the Code for declaring the alcohol content of beverages and food containing a certain amount of alcohol – see reference below.

A statement of ingredients must be included on the label on the package of an alcoholic beverage which does not fall within Standards 2.7.2 to 2.7.5 of the Code.

Example

Wine-based drinks with less than 70% wine and ready-to-drink spirits/mixer products with less than 37% alcohol by volume are not standardised in Standards 2.7.2 to 2.7.5 of the Code and must comply with all of the ingredient labelling requirements.

Code reference

Clause 2 of Standard 2.7.1 – Labelling of Alcoholic Beverages and Food Containing Alcohol sets out requirements for declarations of alcohol by volume.

Where the food is contained in a small package — a small package is a package with a surface area of less than 100cm²

Note that this exemption does not override the requirement to declare allergens that would otherwise be listed in the statement of ingredients of larger packages.

Example

A small package of chewing gum or package of confectionery.

Code reference

Clause 2 of Standard 1.1.1 defines small packages.

3.2 Exempt ingredients

The following ingredients need not be declared in a statement of ingredients.

Code reference

Clause 3 of Standard 1.2.4 lists those ingredients that need not be declared in the statement of ingredients.

An ingredient of a flavouring

You must declare flavourings (see section 6.5 – *Flavourings*) but not the substances used to make the flavouring, i.e. the ingredients in the flavouring.

Code reference

'Flavouring' means a flavouring as defined in Schedule 5 of Standard 1.3.1 – Food Additives.

A volatile ingredient

A volatile ingredient such as alcohol or water, that is completely removed during manufacture of the food need not be declared.

Added water

Added water need not be declared:

- where it is added solely to reconstitute dehydrated or concentrated ingredients; or
- where it forms part of broth, brine or syrup that is declared in the statement of ingredients or is part of the name of the food; or
- where it constitutes less than 5% of the final food (see Attachment 1 – *Calculating the weight of added water or volatile ingredients in a food*).

If you do not list added water in the statement of ingredients on the basis that the water is added solely to reconstitute dehydrated or concentrated ingredients, then the placement of the reconstituted ingredient in the statement of ingredients must be based on its reconstituted weight.

Similarly for brine, broth and syrup, you need not to list the added water in the statement of ingredients if the water forms part of the broth, brine or syrup which is declared in the statement of ingredients or is part of the name of the food. However, the broth, brine or syrup must be declared on the basis of the weight of the broth, brine or syrup that has been used as an ingredient.

Code reference

Paragraph 3(c) of Standard 1.2.4 sets out when added water does not have to be listed in the statement of ingredients.

Subclause 5(2) of Standard 1.2.4 sets out how added water must be declared in the statement of ingredients.

Paragraph 5(1)(a) of Standard 1.2.4 sets out the requirements for declaring dehydrated or concentrated ingredients that are reconstituted during preparation, manufacturer or handing of the food.

Paragraph 3(c)(ii) and subclause 5(1) of Standard 1.2.4 set out the requirements for declaring broth, brine or syrup when added water is not listed in the statement of ingredients on the basis that the water forms part of the broth, brine or syrup.

Substances used as processing aids in accordance with Standard 1.3.3 – Processing

Aids

Processing aids are generally exempted from declaration on the label of a food. This exemption is subject to overriding requirements elsewhere in the Code (see section 4 – *Mandatory Declarations* below).

Code reference

Standard 1.3.3 – Processing Aids lists permitted processing aids.

4 Mandatory statements and declarations

Standard 1.5.2 – Food Produced Using Gene Technology lists labelling requirements for food produced using gene technology. If a genetically modified processing aid is used and novel DNA and/or novel protein from that processing aid are present in the final food then the processing aid and its GM status generally must be declared. You may make this declaration as part of the statement of ingredients.

Other user guides

For more information on the declaration of genetically modified foods see Standard 1.5.2 – *Food Produced Using Gene Technology*

Standard 1.2.3 – Mandatory Warning and Advisory Statements and Declarations sets out mandatory advisory and warning statements; and mandatory declarations, which must be made in relation to certain foods and foods containing certain substances.

The exemptions listed above only relate to ingredient labelling and do not apply to requirements for mandatory advisory and warning statements; and mandatory declarations under Standard 1.2.3. For reasons of public health and safety, and for consumer information, you must always comply with Standard 1.2.3 requirements.

Other user guides

For more information on mandatory warning and advisory statements and declarations, see the FSANZ User Guide on *Warning and Advisory Statements and Declarations*.

5 Compound Ingredients

5.1 Declaring compound ingredients

Compound ingredients must be declared in the statement of ingredients in either of two ways:

1. By declaring the compound ingredient by name in its appropriate place in the statement of ingredients, i.e. generally in descending order of ingoing weight, and then listing the ingredients of the compound ingredient in brackets after the name of the compound ingredient, in descending order of their ingoing weight in the compound ingredient (as specified in the Table to clause 6); or
2. By declaring all of the ingredients of the compound ingredient separately as if they were individual ingredients of the final food.

Note that foods standardised in Standard 2.9.2 – Food for Infants must use the latter option of declaring all the ingredients of the compound ingredient separately as if they were individual ingredients of the final food.

Examples

Option 1

Declare the name of the compound ingredient and then in brackets after the name of the compound ingredient, declare the names of the ingredients in the compound ingredient.

The statement of ingredients for a milk chocolate biscuit may be declared, in descending order of ingoing weight, as:

Wheat, vegetable oil, milk solids, **milk chocolate (sugar, milk solids, cocoa butter, emulsifier (476), flavour)**, sugar, cocoa, salt;

OR

Option 2

Declare all the ingredients of the food by declaring all of the ingredients of the compound ingredient separately as if they were individual ingredients of the final food.

The statement of ingredients for a milk chocolate biscuit may be declared, in descending order of ingoing weight, as:

Wheat, vegetable oil, **milk solids, sugar, cocoa, cocoa butter, emulsifier (476), salt, flavour.**

Code reference

Clause 6 of Standard 1.2.4 sets out the requirements for declarations of compound ingredients.

5.2 Ingredients of compound ingredients that don't require declaration

You must declare all the ingredients of compound ingredients, except where the compound ingredient is:

- present at less than 5% in a food and is declared in accordance with paragraph 6(1)(a) of Standard 1.2.4 (option 1 described above) (certain food additives and substances must still be declared, as outlined below)
- an alcoholic beverage specified in Standards 2.7.2 to 2.7.5 and the alcoholic beverage has been declared as an ingredient in the food.

Note: these exemptions do not override requirements relating to mandatory advisory and warning statements; and mandatory declarations in Standard 1.2.3 in relation to the presence of certain substances, such as allergens, under clauses 3 and 4 of Standard 1.2.3 (see section 4 – *Mandatory Declarations* above for more detail).

Compound ingredients at less than 5% of the food

Where a compound ingredient is present at less than 5% in a food and the compound ingredient is declared in accordance with paragraph 6(1)(a) of Standard 1.2.4 (option 1 described above), the only ingredients of the compound ingredient that are required to be declared in the statement of ingredients are any applicable allergens specified in the Table to clause 4 of Standard 1.2.3, and all food additives that perform a technological function in the final food (that is, the food as it is offered for sale). *Technological function* is defined in clause 1 of Standard 1.3.1 – Food Additives as 'a function set out in Schedule 5, but does not include the addition of a food additive to a single ingredient food that is not required by this Code to be labelled where a single process is applied and the food is presented in a manner which suggests that the organoleptic qualities have not been altered, other than through the process.'

You should consider the critical factors of the final food, e.g. shelf life, colour, texture, and determine whether compound ingredients present at less than 5% in the food contain food additives that are behaving in such a way as to affect these critical factors. If they are, then it is likely that the food additives are performing a technological function in the final food and should be declared.

Compound ingredients present at less than 5% in a food may contain food additives that are not performing a technological function in the final food. You need not declare these food additives when the compound ingredient itself is declared in accordance with paragraph 6(1)(a) of Standard 1.2.4.

Examples

An antioxidant in vegetable oil will not necessarily be performing a technological function once the vegetable oil has been added to a biscuit mix and then baked.

You can source information from ingredient suppliers or food additive manufacturers about whether a food additive may or may not be performing a technological function in the final food. This type of information would also be valuable should you be asked to substantiate why a particular food additive is or is not being declared in a statement of ingredients.

Where a compound ingredient is present at 5% or more in a food, all ingredients (including food additives) of the compound ingredient must be declared (except when the compound ingredient is an alcoholic beverage, as outlined below).

Alcoholic beverages specified in Standards 2.7.2 to 2.7.5.

Where the compound ingredient is an alcoholic beverage specified in Standards 2.7.2 to 2.7.5, the name of the alcoholic beverage must be declared in the statement of ingredients, e.g. beer, wine, brandy, rum, but not the ingredients of the alcoholic beverage.

Code reference

The Table to clause 6 of Standard 1.2.4 lists requirements for the declaration of compound ingredients when present in the food in amounts of 5% or more, or of less than 5%, of the total ingredients.

Subclause 6(3) of Standard 1.2.4 provides the exemption for alcoholic beverages standardised in Standard 2.7.2 to 2.7.5 from the requirement to declare the ingredients of these alcoholic beverages if the alcoholic beverage has been declared as an ingredient in the food.

6 Declaring Specific Ingredients

6.1 Water and volatile ingredients

The weight of any added water to be declared is calculated by determining the ingoing weight of the added water minus the amount that is removed (and/or used for reconstitution) in the course of preparation, manufacture or handling of the food (see calculations in Attachment 1).

After calculating the weight of added water to be declared, you must place the word 'water' in the list of ingredients immediately following the ingredient with the closest higher ingoing weight. Added water that constitutes less than 5% of the final food does not need to be declared in the statement of ingredients.

The declarable amount of a volatile ingredient is calculated in the same way as for added water. Its placement in the statement of ingredients is also determined in the same way.

You need not declare a volatile ingredient that is **completely** removed during the course of manufacture in the statement of ingredients.

Code Reference

Clause 5 of Standard 1.2.4 requires ingredients to be declared in the statement of ingredients in descending order of ingoing weight and lists the exceptions to this requirement. Subclause 5(2) includes requirements for declaring water and volatile ingredients.

Clause 3 of Standard 1.2.4 lists those ingredients that need not be declared in the statement of ingredients.

6.2 Alternative ingredients

Some manufacturers may regularly substitute one ingredient for another ingredient that performs a similar function. In this case, the statement of ingredients may list both ingredients in a way that makes it clear that alternative or substitute ingredients are being declared.

This provision allows some flexibility in declaring ingredients in the statement of ingredients, for instance, to allow for the seasonal availability of particular ingredients.

Example

The statement of ingredients for a biscuit may read: wheat flour, vegetable oil, **sultanas or raisins**, sugar, water.

However, in the following situations, new labels should be produced to reflect correctly the ingredients used in the food:

- declaring alternative ingredients when you have no intention of using the alternative ingredient
- declaring alternative ingredients when you have never used the alternative ingredient and have never investigated the use of the alternative ingredient from a formulation perspective

- declaring alternative ingredients when you have used alternative ingredients in the past but no longer wish to continue with the use of alternative ingredients.

You should also discuss with the relevant enforcement agency whether you can use existing stockpiles of old labels.

Code reference

Clause 7 of Standard 1.2.4 sets out requirements for declaration of alternative ingredients.

6.3 Food additives

For the purposes of ingredient labelling, food additives are treated in the same manner as other ingredients in a food. That is, food additives must be declared in their correct place in the statement of ingredients, by order of ingoing weight in the food.

If you use a genetically modified food additive **and** novel DNA and/or novel protein from that food additive are present in the final food, the food additive generally must be declared as 'genetically modified', in accordance with Standard 1.5.2 – Food Produced Using Gene Technology. This declaration may be made as part of the statement of ingredients.

Code reference

Clause 8 of Standard 1.2.4 lists more detailed requirements for declaration of food additives, including enzymes, flavourings and caffeine.

Standard 1.5.2 – Food Produced Using Gene Technology defines 'genetically modified food', 'novel DNA and/or novel protein' and 'altered characteristics' and sets out labelling requirements for food produced using gene technology.

6.4 Naming food additives

Schedule 1 of Standard 1.2.4 lists about twenty class names for food additives based on their technical function. Schedule 2 of Standard 1.2.4 lists all permitted food additives by their prescribed name and code number.

Where you must declare a food additive and the additive can be classified in one of the classes of additives in Schedule 1, the additive must be declared in the statement of ingredients in its correct place by its appropriate class name (from Schedule 1), followed by its prescribed name **or** code number in brackets (from Schedule 2).

A food additive that cannot be classified in one of the classes specified in Schedule 1 must be declared in the statement of ingredients by using its prescribed name (from Schedule 2).

Where a food additive can be classified in more than one class listed in Schedule 1, it must be declared in the statement of ingredients by its most appropriate class name.

Example

X does not have a class name listed in Schedule 1 but its prescribed name is listed in Schedule 2 along with its code number. In the statement of ingredients, X can be listed as X's prescribed name as indicated in Schedule 2.

Note that you only need to declare enzymes by the class name 'enzyme' and not by specifically declaring the name of the enzyme.

Where a food additive can be classified in more than one class listed Schedule 1, it must be declared in the statement of ingredients by its most appropriate class name.

Examples of food additives that can be classified in more than one class of additive

Pectin, guar gum and locust bean gum can be used as gelling agents, stabilisers or as thickeners.

Magnesium carbonate may be used as an anti-caking agent or as a mineral salt.

Xylitol can be used as a humectant or as a stabiliser.

Code reference

Clause 8 of Standard 1.2.4 sets out requirements for declaring food additives in the statement of ingredients.

6.5 Flavourings

Where a flavouring is added to or used in a food as an ingredient you must declare it in the statement of ingredients by either:

- 1. the word 'flavouring' or 'flavour'**
or
- 2. a more specific name or description of the flavouring.**

Where caffeine is added to a food it must always be declared as 'caffeine' in the statement of ingredients.

Where L-glutamic acid, monosodium glutamate, monopotassium L-glutamate, calcium di-L-glutamate, monoammonium L-glutamate, magnesium di-L-glutamate, disodium guanylate, disodium inosinate, and disodium 5'-ribonucleotides are added to a food as a flavouring or as an ingredient of flavouring, you must specifically declare their presence as follows.

Where the above-mentioned additive can be classified in one of the classes of additives listed in Schedule 1 of Standard 1.2.4, the additive must be declared by the name of that class, followed by the additive's prescribed name or code number in brackets as indicated in Schedule 2 of Standard 1.2.4 (subclause 8(2)).

However, where the above-mentioned additive cannot be classified in one of the classes of additives listed in Schedule 1 of Standard 1.2.4, the additive must be declared by its prescribed name as indicated in Schedule 2 of Standard 1.2.4 (subclause 8(5)).

The genetic modification (GM) status of the flavouring must also be declared where required by the Code. This declaration may be made as part of the statement of ingredients. Where a genetically modified flavouring is used and it makes up no more than 0.1% of the food you are not required to declare its GM status.

For more information on labelling of genetically modified foods see Standard 1.5.2 – Food Produced Using Gene Technology.

Code reference

Clause 8 of Standard 1.2.4 lists requirements for declaring food additives. Subclause 6 details requirements for naming flavourings. Requirements for declaring the specific flavourings name above are in subclauses 7 (L-glutamic acid and others) and 9 (caffeine).

Standard 1.5.2 – Food Produced Using Gene Technology defines ‘genetically modified food’, ‘novel DNA and/or novel protein’ and ‘altered characteristics’ and lists labelling requirements for food produced using gene technology. Paragraph 4(1)(e) includes definitions relevant to the labelling of genetically modified flavours.

6.6 Alternative food additives

As with ingredients generally, you may regularly substitute one food additive for another that performs a similar function. In this case, the statement of ingredients may list both food additives in a way that makes it clear that alternative or substitute food additives are being declared.

Example

Where you use preservative X for six months of the year and preservative Y for the rest of the year, the label may indicate that either preservative was used in the preparation, manufacture or handling of the food, e.g. preservative (X or Y) where X and Y may be expressed as either the food additive’s prescribed name or code number, if any (from Schedule 2).

Code reference

Clause 8 of Standard 1.2.4 lists requirements for declaring food additives in the statement of ingredients. Subclause 8(8) details the requirements for declaring alternative food additives.

6.7 Extra information on food additives

You may use additional words to qualify class names or food additives so long as they do not contradict, or detract from the intended effect of the required statement or information, and that the information is not false, misleading or deceptive or likely to mislead or deceive.

Code reference

Clause 12 of Standard 1.1.1 permits the modification of statements or information required by the Code, providing certain requirements are met.

The *Competition and Consumer Act 2010* (Australia) and the *Fair Trading Act 1981* (New Zealand) have provisions relating to misleading and deceptive conduct.

6.8 Vitamins and minerals

You may declare vitamins and minerals added to foods in the same way as described above for food additives, but using the class name ‘vitamin’ or ‘mineral’. If you make a nutrition content claim about the vitamin or mineral content of a food, and that vitamin or mineral has been added to the food, it must still appear in the statement of ingredients. That is, a

nutrition content claim differs from, and does not substitute for, declaring the vitamin or mineral as an ingredient.

Code reference

Clause 4 of Standard 1.2.4 requires ingredients to be declared in a statement of ingredients.

Clause 9 of Standard 1.2.4 provides an optional way of declaring vitamins and minerals in the statement of ingredients.

7 Percentage labelling & characterising ingredients

'Percentage labelling' requires food businesses to include, on a label on a package of food, a declaration of the proportion of *characterising components* and *characterising ingredients* of the food. The proportion of *characterising components* and *characterising ingredients* of the food must be calculated in accordance with Standard 1.2.10. All foods must bear such a declaration except where specific exemptions apply.

You may place percentage labelling information anywhere on the label. For example, the declaration may appear near the name of the food or in or near the statement of ingredients. However, if the declaration of a characterising ingredient is made in the statement of ingredients, it must appear immediately after the name of the ingredient in the statement of ingredients.

However, where the food is not in a package or is made and packaged on the premises from which it is sold, the declaration must be either:

- displayed on or in connection with the display of food; or
- provided to the purchaser on request.

Code reference

Standard 1.2.10 – Characterising Ingredients and Components of Food includes the labelling requirements for percentage labelling.

Clause 1 of Standard 1.2.10 defines *characterising component* and *characterising ingredient* of a food.

Other user guides

For detailed information on percentage labelling requirements, see the FSANZ User Guide on *Percentage Labelling of Food*.

Where can I get more information?

Food Standards Australia New Zealand

Australia

www.foodstandards.gov.au

New Zealand

www.foodstandards.govt.nz

Other user guides to the Code on the FSANZ website

www.foodstandards.gov.au/code/userguide/Pages/default.aspx

Consumer protection legislation information

Australian Competition and Consumer Commission (ACCC)

www.accc.gov.au/content/index.phtml/itemId/142

Commerce Commission of New Zealand

www.comcom.govt.nz/

Trade measurement legislation information

Australia

www.measurement.gov.au/index.cfm?event=object.showContent&objectID=C3EB158B-BCD6-81AC-1DC5A41E29837C8C

New Zealand

www.consumeraffairs.govt.nz/measurement/businessinfo/index.html

Attachment 1

How to calculate the weight of added water or volatile ingredient in a food

Before calculating the amount of added water, first check to see if one of the exemptions from declaring it can be used. There is no point in doing this calculation if one of the exemptions applies.

First, add up the weights of all the ingredients that are used to make a batch of a food. Do not include the weight of added water in this calculation unless the added water is used to reconstitute ingredients during manufacture, and do not include the weight of volatile ingredients. This total weight is 'A'.

Second, determine the weight of final food that is being produced in the batch. This weight is 'B'.

The amount of added water or volatile ingredient in the food is calculated by subtracting 'A' from 'B', i.e. $B - A$. This weight is 'C'. If 'C' is less than zero then added water or the volatile ingredient does not need to be declared as it is lost during manufacture¹.

Added water need only be declared if it is 5% or more of the final food. To work this out do the following calculation:

$$\frac{C}{B} \times 100 = D$$

If 'D' is 5 or greater then added water will need to be declared and the weight 'C' should be used to determine the order of this declaration in the statement of ingredients.

If 'D' is less than 5 then added water need not be declared in the statement of ingredients.

¹ Where the value of C is greater than zero and the calculation includes both added water and an added volatile ingredient, manufacturers need to determine how much of C is contributed by the added water and how much by the added volatile ingredient. In many cases, the added volatile ingredient is known to be completely evaporated so C would be due to added water only. Where some added volatile ingredient remains, manufacturers should determine how much of the volatile ingredient remains and label it and the added water accordingly (refer to subclause 5(2) of Standard 1.2.4).