



Sugar Australia Pty Ltd Submission dated 30 March 2012.

To: Food Standards Australia New Zealand

In Response To: Call for submissions on Proposal P293
(Nutrition, Health and Related Claims).

Issued for comment: 17 February 2012



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INTRODUCTION

This submission has been prepared by Sugar Australia on behalf of the Australian sugarcane industry (Sugar Industry).

The Sugar Industry is one of Australia's largest and most important rural industries with sugarcane being Queensland's largest agricultural crop. Sugar cane harvested in 2010 was 27.4 million tonnes resulting in the production of 3.7 million tonnes of raw sugar and 1 million tonnes of molasses¹. Approximately 85% of the raw sugar produced in Queensland is exported, generating up to \$2.0 billion in export earnings for Australia. Production from the New South Wales sugar industry is refined and sold into the domestic market.

The Sugar Industry is largely based in regional and rural areas and directly employs about 17,000 people across the growing, harvesting, milling, refining and transport sectors and some 23,000 people indirectly. It supplies an important ingredient into the food and beverage processing industry, which again has a large rural and regional base.

Sucrogen™ (formerly CSR Sugar™) is the largest raw sugar producer and refiner in Australia and the eighth largest producer globally. It is a major player in sweeteners and renewable energy. Mackay Sugar Ltd is the second largest raw sugar producer. Together Sucrogen and Mackay Sugar account for 70% of the Australian industry.

Sugar Australia Pty Limited (Sugar Australia) was established in March 1998 and operates as an unincorporated joint venture between Sucrogen™ and Mackay Sugar Limited. Sugar Australia is the leading supplier of quality refined Australian sugar products and sweeteners.

Sugar Australia is the largest sugar refiner in Australia with its two sugar refineries capable of producing 750,000 tonnes of sugar annually. Domestically Sugar Australia operates across multiple business channels including, the supply of sugar as an ingredient into the food and beverage sector, into retail in which its CSR™ consumer brand has the leading market share, as well as foodservice and exports. Sugar Australia also has a market leadership position in the sweetener market being the distributor of leading brands such as Equal™ and Pure Via™.

The Sugar Industry supports the development of regulatory measures that give industry the mandate to make substantiated and responsible representations to consumers about their products and services, the flexibility to innovate to respond to those consumers changing needs and the confidence that industry's understanding and application of those measures is the same as the enforcement agencies.

¹ Australian Sugar Milling Council.

The Sugar Industry welcomes the opportunity to make this submission to Food Standards Australia New Zealand (FSANZ) as part of the latest consultation on Proposal P293.

The Sugar Industry also endorses the submissions made by the Australian Food and Grocery Council (AFGC) and the Australian Industry Group (AIG).

2. GENERAL OBSERVATIONS ON THE CONSULTATION PROCESS.

One of the strengths of the Australia-NZ Foods Standard Code (FSC) is the requirement for FSANZ to put applications and proposals to stakeholders for consultation.

Consultation provides FSANZ with the opportunity to become aware of any unintended consequences of the new standards, any difficulties with their implementation (such as the detection limitations of test methods) and to consider alternative approaches to achieving the underlying objective. Importantly a proper consultation process where stakeholders feel they have been listened to and in which their advice has been taken into consideration gives those stakeholders ownership in the final outcome.

This current consultation fails to meet best practice, and in three ways:

- **The scope of the consultation is too narrow** and has excluded discussion of the provisions that Industry take most issue with. In particular the Nutrient Profiling Scoring Criteria (NPSC). While FSANZ has undertaken extensive stakeholder consultation in the development of the standard since 2004, they have never allowed a meaningful dialogue on the NPSC; one that addresses the industry's concerns and allows for alternatives to be considered whilst still protecting consumer health and safety, but also provides for greater flexibility and incentive for industry to bring better for you alternatives to the market.
- **The timeframe for the consultation is too short.** The draft Proposal contains significant changes from the previous version issued for public comment in 2008. Even though the scope of the consultation is narrow the questions requesting information require research and it is the first time that tighter regulation of fat –free and %fat-free claims has been tabled. It is therefore wrong to position this consultation as one to “tidy up a few loose ends”. The 4 weeks originally provided to stakeholders did not allow for a considered response. The extension of the timeline by a further three weeks has helped but we believe is still insufficient.

- **The requirement that all proposals and applications be supported with scientific evidence has been ignored.** There is a significant lack of supporting evidence to show that fat-reduced and fat-free foods are an immediate safety or health concern. Additionally there does not appear to be evidence that consumers are being misled by fat-reduced and fat-free claims into purchasing foods of a lower nutrient quality. We note that FSANZ have not supported this new provision with a regulatory impact statement. We are not aware of any other instances where FSANZ have decided to do this after the consultation instead of before the consultation.

As a consequence the Sugar Industry fears that an opportunity –and perhaps the final opportunity - to make Proposal P293 an excellent regulatory measure rather than the divisive one is being lost.

We understand that this will be the last opportunity that stakeholders have to provide feedback on P293 prior to its finalisation and presentation to the COAG Legislative and Governance Forum on Food Regulation (the Forum) for sign off. In its current form the standard will impose significant costs on our business and curtail our innovation program. For these reasons we believe it is appropriate that in addition to responding to the specific questions raised by FSANZ (“Questions to Submitters”), Sugar Australia also summarizes the Sugar Industry’s position on the more controversial aspects of P293.

We request that FSANZ widen the scope of their review to take these additional comments into account and give them due consideration before finalizing the standard.

3. KEY ISSUES WITH P293

The Nutritional Scoring Profiling Criteria (NPSC).

We have attached as Appendix 1 our detailed feedback on the NPSC from previous consultations. We note that FSANZ have never formally given Industry the opportunity to comment on this pivotal part of P293 and have not responded to the extensive feedback that we and other companies have provided.

In summary, we do not believe that the NPSC is an appropriate measure because:

- The NPSC assumes that consumers construct diets around nutrients when in actuality consumers construct diets around foods.
- The NPSC calls out sugar as one of the “at -risk” nutrients **even though the overwhelming body of scientific evidence does not support any relationship between sugar consumption and health, other than dental caries and the contribution sugar makes to energy consumption** (see Appendix 2). This body of evidence includes World Health Organisation (WHO) guidelines and the extensive literature review undertaken by the National Health and Medical Research Council (NHMRC) to support the draft 2012 Australian dietary guidelines.
- The NPSC does not work for single ingredient foods such as sugar.
- The NPSC takes a “one size fits all” position that does not allow for “better for you options” within a category. For example, low GI cane sugar variants.
- The NPSC assumes that the use of logos (e.g. Low Gi logo) is sufficient recognition of the benefits to consumers, when it is merely an aid to messaging
- The NPSC assumes that cost effective alternatives are available to food manufacturers if they reformulate away from sugar so that their products become eligible to make claims. This is not the case.

If the NPSC is gazetted as part of the new standard, it will cause Sugar Australia to suspend our research and development programs as there is no point in developing sugars and syrups with improved nutrition and functionality if we are unable to communicate those benefits to consumers.

Like many non-resource based industries in Australia’s two-speed economy the Sugar Industry is under significant economic pressure and can ill-afford this

further imposition. In addition, consumers will also lose out on sweet ingredients that provide them with more options to construct a healthy diet.

There are a number of workable alternatives to the NPSC as proposed. These include:

- **Co-regulatory approaches.** In its submission to the 2011 Labelling Logic review, the AFGC put forward a mechanism based on proportionate response in which nutrient content claims and general health claims were regulated through industry codes (Figure 1, Appendix 2) .

Sugar Australia is a signatory to the Industry Code of Practice for Food Labelling and Promotion. We believe that this is a much better alternative to the NPSC as it will provide Industry with the ability to communicate “better-for-you” products within a category, and be much more responsive to the emergence of new science on the relationship between food and diet. It also puts the burden for educating consumers and administering the code on Industry rather than the public purse.

- **Provide many more categories within the NPSC.** In its present form the NPSC only has three categories. One is for beverages (category 1); one is for edible fats, edible oils and high-fat dairy products (category 3) and one for all other products (category 2). Category 2 contains > 80 percent of foods sold through supermarkets and includes an enormous range of quite different products. As such it is too blunt an instrument. A much more workable alternative to the “one size fits all” would be to provide a range of categories each with its own qualifying criteria similar to the approach taken by the Heart Foundation Tick and the Glycemic Index Tick programs.
- **Provide a carve out in the NPSC for retail sugars** along the lines of what has been done for fats and oils in recognition that it does not make sense to include a single ingredient food in category 2.

In light of the issues that will flow out of the NPSC, and the existence of more workable alternatives, Sugar Australia recommends that the Forum rejects the implementation of P293.

Pre-approved food-health relationships.

While the proposal to include pre-approved health claims is good in principle, Sugar Australia has a number of reservations with the current proposal.

- The relationships listed in the new standard are only a subset of the substantiated relationships being used here in Australia and abroad. We

note that although FSANZ regard the EU to be an acceptable authority, the list of claims FSANZ is proposing is more restrictive than those being considered by the EU.

- The standard will make claims currently on the market illegal (see the submission by the AFGC).
- It removes the ability for industry to self-substantiate general health claims.
- Any new food-health relationships will be required to be assessed as high level health claims, requiring a significant investment in dollars and time.
- No reasons are given as to why reference cannot be made to other jurisdictions to the EU – such as USA and Canada.

As currently written these provisions are more, rather than less, restrictive to what has been previously proposed and therefore do not have our support.

3. RESPONSE TO QUESTIONS ON FOOD LABELLING DRIVERS

Q1. Does the revised drafting accurately capture the regulatory intent as provided in Attachment B? Please consider the clarity of drafting, any enforceability issues and the level of user friendliness”

Notwithstanding the issues discussed in the previous section, Sugar Australia supports the revised structure and drafting of the standard which is now more readable and easier to interpret. By removing ambiguity it will reduce the legal burden on industry to ensure that it is compliant and enable enforcing bodies to apply the standard equitably.

Q2. If not, please provide specific details ensuring that the relevant clause number, schedule number or consequential variation number that you are commenting on are clearly identified?

We believe that the standard would benefit from making the following changes.

(i) Transitional Provisions.

With respect to the transitional provisions, we request that these be extended from 2 to 4 years to minimize the cost burden of potential reformulation and pack artwork changes

(ii) Clause 15 – Comparative claims

We would like this provision to be extended so that comparisons can be made on an equivalent volume basis as well as an equivalent weight basis.

Sugar Australia has developed an agglomerated sugar product that provides consumers with a significant calorie reduction compared to regular sugar on an equivalent volume basis (tsp. to tsp., cup to cup) and for an equivalent sweetness. These benefits cannot be communicated though when the reference is restricted to on “an equivalent weight basis”. Innovation is therefore being stifled.

Q3. What evidence can you provide that shows consumers are purchasing foods of lower nutritional quality because they are being misled by fat-free or % fat free claims? Please provide documented or validated evidence where possible.

Sugar Australia is not aware of any credible studies that have established that consumers are being misled by fat free and % fat free claims into purchasing foods of a lower nutritional quality. We therefore question why these provisions have been included in the latest draft of P293.

We are also very concerned with the underlying assumption that low-fat foods must be high in sugar and higher sugar foods are inherently less healthy. **The body of credible scientific evidence does not support a link between sugar intake and any dietary-related disease (obesity, diabetes) other than dental caries.** The argument therefore needs to be reframed along the lines of energy density rather than sugar.

While not a scientific study, we have undertaken an analysis of the new product launches in the last 5 years with reduced/low/no-fat claims as reported in Mintel's Global New Product Database. This analysis has shown:

- 2558 new product launches with relevant claims occurred in Australia and NZ between March 2007 and March 2012.
- The number of products with reduced/low/no-fat claims declined significantly in 2011 and if the QTR1 results for 2012 are extrapolated, 2012 is likely to be at a similar level (Figure1, Appendix 3). This does not support accusations of a proliferation in such claims. Rather it suggests that consumers are more becoming more interested in other health benefits.

- The greater majority of fat-free claims occurred in dairy products followed by bakery, sugar confectionery and prepared meals and meal replacers (Figure 2, Appendix 3).
- **Comparing reduced/low/no-fat variants with full fat versions within these categories we found no or little increase in their overall energy levels per 100g** (Table 4, Appendix 4)

Collectively these observations suggest that the perception that consumers are being misled is exactly that: a perception only that is not backed up by data.

Q4. Do you support option 1(status quo), option 2(voluntary action through a code of practice) or option 3 (regulate with additional regulatory requirements for fat-free and % fat-free claims)? Please give your reasons.

Sugar Australia strongly endorses maintenance of the status quo. Our reasons are as follows:

- Unlike lactose-free and gluten-free claims which can have immediate health considerations none exist for fat.
- A voluntary industry code of practice such as CoPONC is consistent with the principle for proportionate response.
- CoPONC has comprehensive provisions for making reduced/low/no fat claims.
- There is no evidence that CoPONC is failing to ensure accurate and truthful claims.
- In the event misleading claims are made these can be appropriately addressed through consumer protection laws.

Q5. Please comment on the possible options for additional regulatory requirements for fat-free and % fat free claims (option 3) as follows:

- Which option do you support and why?
- What is the appropriate sugar concentration threshold for options 3(b) and 3(d)? Where possible provide information and evidence to support your suggested threshold value.
- Are there other suitable options for additional regulatory requirements for fat-free and % fat-free claims? Please describe.

Without conclusive evidence that a problem exists, such as a risk assessment statement, Sugar Australia believes that discussion of additional regulatory requirements is premature and should be considered as a separate proposal and not an amendment to this current proposal.

4. IN CONCLUSION

We acknowledge that the P293 has been in development for 8 years and that this is the 5th draft. FSANZ, industry and other stakeholders have invested significant energy and time on this proposal and there is a need to bring this work to a close.

However the latest drafting reads as “regulation by fatigue”. If gazetted in its current form, the result will be a lose-lose outcome for all stakeholders.

The Sugar Industry strongly requests that FSANZ take the following points into consideration when finalizing Standard 1.2.7.

- The absence of any credible studies that show a relationship between sugar consumption and any disease state other than dental caries.
- The existence of more workable alternatives to the NPSC which will allow the Sugar Industry to continue to bring to market “better-for-you” sugars and sweeteners.
- The significant disincentives that the NPSC will create for the Sugar Industry to continue to invest in research and development.
- The considerable costs that will accrue to industry – and ultimately consumers – from implementing the standard.
- The limitations in requiring all food-health relationships to be pre-approved.
- The absence of any evidence to support that greater regulation of fat-free and %fat free claims requires stronger regulation than what is currently provided through CoPONC and consumer protection laws.

Unless Proposal P293 is substantially redrafted to address these issues, the Sugar Industry recommend that draft standard 1.2.7 be rejected by the Forum.

Sugar Industry, would like to thank FSANZ for this further opportunity to provide further input to Proposal P293 (Health, nutrition and related claims)

We would be pleased to provide additional information to support the review process.

Yours sincerely,

Tim Hart
Chief Executive Officer
Sugar Australia Pty Ltd

Appendix 1: Feedback on the NPSC Provided in Past Submissions



The Sugar Industry wants to respond to the community's interest in having healthier food options. A range of "better for you" sugars and sugar blends have been and are being developed, which address consumer concerns that sugar represents "empty calories". For example work is proceeding on:


- Sugars with a low glycemic index, such as LoGiCane™.
- Less refined sugars which retain important naturally occurring macro-nutrients such as potassium, magnesium, calcium and iron found in the sugar cane
- Sugar that provides a pro-biotic benefit
- A form of sugar that does not harm teeth

The use of the NPSC in P293 in its currently proposed form would prevent Sugar Australia from communicating the benefits of these products in the form of general level health claims.

Why?

- Sugar and sugar-products fall within category 2. Under the threshold levels for this category, sugar and sugar-products are NOT eligible to make claims subject to the NPSC.

Table 1:

| Baseline points – fruit & vegetable points – protein points – fiber points ≤ 4 | | | | | |
|--|-----------------|--|--------------------------------------|-----------------------------|------------------------|
| | Baseline points | Average energy content (kJ) 100g/100ml | Saturated fatty acids (g) 100g/100ml | Total sugars (g) 100g/100ml | Sodium (mg) 100g/100ml |
|  <p>Score = 12</p> | 0 | ≤ 335 | ≤ 1 | ≤ 60 | ≤ 90 |
| | 1 | > 335 | > 1 | > 65 | > 90 |
| | 2 | > 670 | > 2 | > 70 | > 180 |
| | 3 | > 1005 | > 3 | > 75 | > 270 |
| | 4 | > 1340 | > 4 | > 80 | > 360 |
| | 5 | > 1675 | > 5 | > 85 | > 450 |
| | 6 | > 2010 | > 6 | > 90 | > 540 |
| | 7 | > 2345 | > 7 | > 95 | > 630 |
| | 8 | | > 8 | | > 720 |
| | 9 | | > 9 | | > 810 |
| | 10 | | > 10 | | > 900 |



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- The NPSC assigns incremental base line points based on levels of total energy, saturated fat, total sugars and sodium (“risk” nutrients”) in 100g of the food with no regard to the manner in which the food is used or the amounts normally consumed. The typical serve size of sugar is significant less than 100g - a typical teaspoon such as used to sweeten a cup of coffee or a bowl of cereal is between 3–5g.

How has this arisen?

- Implicit within the NPSC is the erroneous assumption that all added sugars are inherently “bad”. **Other than the contribution that sugars make to energy intake, there is no scientific evidence that sugar is linked to any disease state other than dental caries.**
- In making this assessment it appears that only refined sucrose has been considered. There are however a range of less refined sugars (raw sugar, CSR’s new low GI sugar LoGiCane™) and liquid sugars (golden syrup, molasses) that are a source of vitamins and minerals in addition to energy. Furthermore, the assumption that all added dietary sugars are inherently negative ignores a range of newly developed calorific sugars, such as trehalose and D-tagatose which offer substantiated health and nutritional benefits, such as non-cariogenic and prebiotic properties.
- There is also the assumption that cost effective alternatives to sugar for use in processed foods available for food manufacturers to reformulate out of sugar so that they do qualify to make claims. Sugar, as an ingredient, performs a number of important roles other than sweetening: it provides body, texture, colour and acts as a natural preservative. **There are no alternative low calorie sweeteners that perform all of these functions.** Consequently food manufacturers have to use combinations of sweeteners which increase the cost of that food to consumers. Furthermore there is opposition from a significant segment of consumers to the use of “artificial” high intensity sweeteners in foods.

Table 2:

Comparison of the cost of total replacing sugar as an ingredient with sweeteners in some typical consumer applications.

| Product | Typical sugar content (%w/w) | Cost of sugar in formulation | Ingredient cost if replace sugar with sweeteners | % change |
|------------------------------|------------------------------|------------------------------|--|----------|
| Carbonated beverage (330 ml) | 12 | \$0.04 | \$0.10 | + 250% |
| Flavoured milk drink (600ml) | 10 | \$0.06 | \$0.17 | + 283% |
| Breakfast cereal (500g) | 30 | \$0.15 | \$0.85 | + 566% |
| Tomato sauce (500g) | 25 | \$0.12 | \$0.71 | + 591% |
| 2L ice cream | 16 | \$0.17 | \$1.00 | + 588% |

Notes to chart.

1. Analysis assumes 100% replacement of sugar
2. Alternative formulations have been designed to replace the mouthfeel, textural and preservative properties that sugar gives the products as well as the sweetness. This requires the use of polyols such as erythritol and sorbitol.
3. Analysis based on indicative list prices as of May 2011.

So what are the alternatives?

1. Sugars are not suited to category 2, which is intended for composite foods (i.e. made from a mixture of ingredients) rather than single ingredient foods which are used directly by consumers in small quantities when sweetening hot beverages, cereals and in cooking and baking.

A sensible carve-out for sugar should be provided as was done for fats and oils.

A more useful alternative would be to establish a new and separate NPC category (category 4) for sugar products which permits a range of responsible nutrient content and relevant general health claims. Under this new “category 4 NPC”, permitted claims now allowed would be:

- All nutrient content and nutrient function claims (including vitamin and mineral claims subject to the provisions of Standard 1.3.2)
- General health claims concerning energy.

This proposal fits within the framework established by FSANZ and will require minimum redrafting to effect. Such a redraft would, however, need to be put out for public consultation.

It is important to note that the industry has no desire or intention to position sugar as a source of vitamins as for example, occurs with breakfast cereals.

We do however want the ability to make factual statements about our products and to communicate the benefits of better for you products that we develop.

- Alternatively consideration could be given to replacing category 2 with a range of categories that set thresholds that are relevant to those categories and which allow for “better-for-you” alternatives within category.
- Ultimately a co-regulatory approach, as outlined in the following figure, would in our opinion provide the most workable structure.

Figure 1

| Range of credence, nutrition, health and related claims | Regulatory Approach | Substantiation | Conditions for use | |
|---|---|---|---|--|
| Credence Claims - Words (e.g. fresh, natural etc.) Trade names | AFGC Code of Practice for Food Labelling and Promotion | Definitions and guidance | Plain English, straightforward use of words in a non-misleading fashion. | |
| Nutrient content claims | AFGC Code of Practice for Food Labelling and Promotion | Guidance | Nutrient / food component present at levels provided in guidance. | |
| Health claims – general level | AFGC Code of Practice for Food Labelling and Promotion/ FSC | Pre-agreed claims listed in AFGC Code. Substantiation as required by FSANZ or prescribed in the FSC | Scientific evidence demonstrates physiological effect | Display of DIG Front-of-pack Labelling |
| Health Claims – higher level | Food Standards Code – submit substantiation for approval | Pre-market assessment and approval specified in FSC. | Scientific evidence demonstrates efficacy in the context of a balanced diet | Display of DIG Front-of-pack Labelling |

In conclusion:

Implementing punitive labelling measures on sugar and products containing sugar will therefore penalize the industry without achieving the intended preventative health objectives

Sugar Australia therefore does NOT SUPPORT the application of the NPSC to nutrient content and general health claims. The use of the NPSC as currently structured they will prevent the Food Industry from developing responsible new products that address consumer needs and which align with public health policy goals.

Appendix 2:

There is ***the mistaken belief that a simple causative link exists between the consumption of sugar and the development of diet related diseases*** such as obesity. This is not supported by credible, peer-reviewed scientific evidence.



Table 3:

| | Authors | Journal or Publication | Relevance to the sugar and health |
|--|--|--------------------------------|--|
| "The Australian Paradox: A Substantial Decline in Sugars Intake over the Same Timeframe that Overweight and Obesity have increased." | Barclay A W, Brand-Miller | J. Nutrients 2011 3, 491-504". | <ul style="list-style-type: none"> The aim of this study was to analyze the trends in obesity and sugar consumption in Australia over the past 30 years and to compare and contrast obesity trends and sugar consumption patterns in Australia with the UK and USA. They found a substantial decline in refined sugars intake over the same timeframe that obesity has increased. The implication is that efforts to reduce sugar intake may reduce consumption but may not reduce the prevalence of obesity. |
| "Sugars in the Australian diet: Results from the 1995 National Nutrition Survey" | Cobia L, Record S, Leppard P, Syrette J and Flight I | Nutr Diet 2003;60:152-73. | <ul style="list-style-type: none"> This independent analysis of the most recent National Nutrition Survey found there were no significant associations between intakes of sugars and health variables including body fatness, Body Mass Index (BMI) and high blood pressure. Australian dietary guidelines define a healthy diet as one in which the intake of total sugars is no more than 20 percent of total energy¹. Results from the latest National Nutrition Survey (1995) indicate that total sugars contribute 22 percent of total |



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| | | | | energy for the whole population (11.2% from added sugars and 10.5% from natural sugars). As per capita intakes have decreased between 1995 and 2011 as evidenced by ABS data, it is very likely that sugars have decreased below the 20% threshold recommendation |
| "Dietary Guidelines for Australian Adults | Commonwealth of Australia | 2003 | • | |
| "Diet Nutrition and the Prevention of Chronic Diseases" | Joint WHO/FAO Expert Consultation | WHO Technical report Series 916 (WHO; 2003) pp 147-8. | • | WHO report 916 found no evidence of any link between sugar, (free sugars) and any disease with the exception of dental caries ⁱⁱ . |
| "Carbohydrates in Human Nutrition" | Joint FAO/WHO Expert Consultation | FAO Food and Nutrition Paper No 66. (FAO;1998) | • | |
| "Dietary glycemic index: health implications" | Brand-Miller, J, McMillan-Price, J, Steinbeck, K, Caterson, I | Journal of the American College of Nutrition. 2009; 28:446S-449S | • | |
| "Contribution of noncore foods and beverages to the energy intake and weight status of Australian children" | Bell, A.C. | European Journal of Clinical Nutrition 2005, 59(5), 639 – 645. | • | Two independent analyses of the most recent National Nutrition Survey found there was no significant associations between intakes of sugars and health variables including body fatness, Body Mass Index (BMI) and high blood pressure |
| National estimates of dietary fructose intake increased from 1977 to 2004 in the United States. | Marriott BP et al. | J. Nutr. 139 , 1228S-1235S (2009) | • | |
| Food carbohydrates and plasma lipids--an update. | Truswell AS. | Am. J. Clin. Nutr. 59 (Suppl) , 710S-718S (1994) | • | |
| "Contribution of noncore foods and beverages to the energy intake and weight status of | Danaei G et al | European Journal of Clinical Nutrition 2005, 59(5), 639 – 645. | • | |

| | | | | |
|---|-------------------------|--|---|--|
| Australian children” . | | | | |
| “The possible role of sugar-sweetened beverages in obesity etiology: a review of the evidence” | MA Pereira | International Journal of Obesity (2006) 30, S28 – S36. | • | |
| “Changes in diet and lifestyle and long term weight gain in women and men” | Mozafarian et al | N Engl J Med 364:25 2392 - 2404 | • | |
| “Sugar-sweetened beverages and body mass index in children and adolescents: a meta-analysis” | Forshee et al | Am J Clin Nutr 2008 | • | |
| “Nutritively sweetened beverage consumption and body weight: a systematic review and meta-analysis of randomized experiments” | Mattes et al | Obesity reviews 2011 May;12(5):346-65 | • | |
| “Simple Carbohydrates and obesity: Fact, fiction and future” | WHM saris and GD Foster | Int J Obesity (2006) 30 51 - 53 | • | |

Appendix 3: Analysis of Reduced-low-no fat claims



Figure 1.

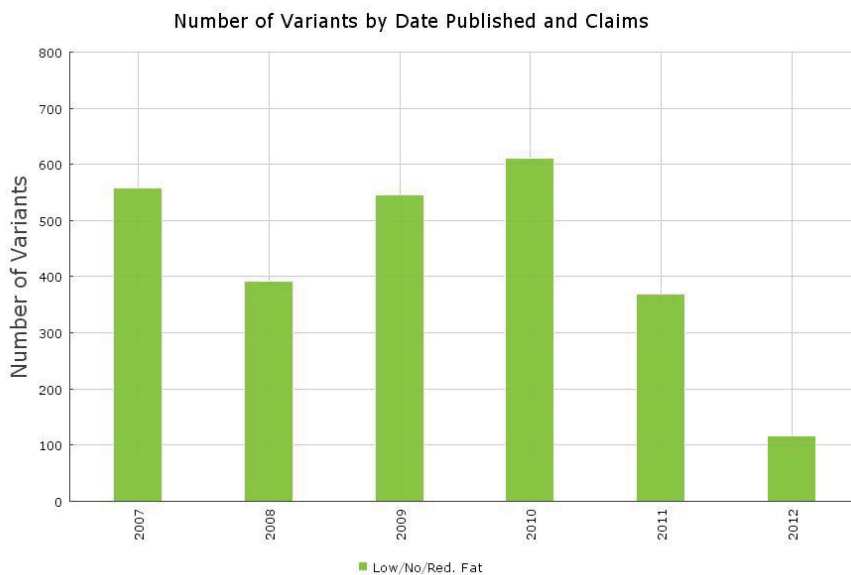
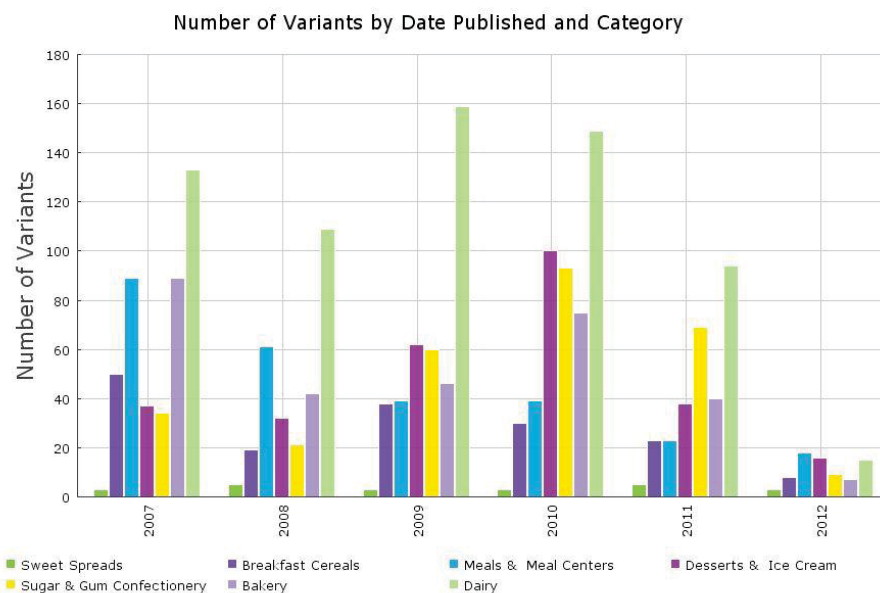


Figure 2



Appendix 4



Table 4:

| Reference Product | | | | Reduced or no Fat variant | | | | | |
|---------------------------|------------------|---------------|-----------------|---|------------------|---------------|-----------------|--|---------------|
| Description | Energy (kJ/100g) | Fat (kJ/100g) | Sugar (kJ/100g) | Description | Energy (kJ/100g) | Fat (kJ/100g) | Sugar (kJ/100g) | | Change energy |
| Dairy Products | | | | | | | | | |
| Full cream milk | 264 | 3.4 | 4.9 | Brand X no-fat milk | 176 | 0.1 | 5.8 | | 33% less |
| | | | | Brand Y choc-berry flavoured milk | 285 | 1.8 | 9.4 | | 7% more |
| Whole milk yoghurt | 350 | 6.4 | 4.4 | Brand X vanilla crème yoghurt | 379 | 0.8 | 13 | | 8% more |
| | | | | Brand Y low fat apricot-mango yoghurt with probiotics | 371 | 1.2 | 12.6 | | 6% more |
| | | | | Brand Z low fat passionfruit yoghurt with A2 milk | 396 | 2 | 14.2 | | 11.3% more |
| Ice creams and desserts | | | | | | | | | |
| Classic vanilla ice cream | 859 | 11.4 | 20 | Brand W low-fat ice cream | 760 | 2.8 | 20.4 | | 12% less |
| | | | | Brand X fat reduced hokey pokey ice cream | 739 | 2.6 | 23.9 | | 14% less |
| | | | | Brand Y Chocolate gelato | 485 | 4.4 | 13.7 | | 44% less |
| | | | | Brand Z triple berry sorbet | 442 | <0.2 | 23.8 | | 49% less |



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| Bakery | | | | | | | | | |
|------------------------------------|------|-------|------|--|------|------|------|--|------------|
| Brand U Tortilla | 1289 | 8.9 | 4.1 | Brand X extra-light tortillas | 1258 | 4 | 0.5 | | 2.5% less |
| Brand V Digestive biscuits | 2010 | 21.10 | 21.5 | Brand Y Light digestive biscuits | 1840 | 14.7 | 20 | | 8.5% less |
| Brand W chocolate muffin mix | 1778 | 7.8 | 50.5 | Brand Z lite chocolate cake mix | 1240 | 1.5 | 44 | | 31% less |
| Breakfast Cereals | | | | | | | | | |
| Brand W Full fruit, toasted muesli | 1630 | 10.2 | 29 | Brand X Fat-reduced gourmet muesli | 942 | 2.8 | 9.1 | | 42% less |
| | | | | Brand Y Select Light | 1600 | 2.6 | 12.3 | | 1.5% less |
| | | | | Brand Z Sultana and apple cereal | 1180 | 2 | 25.7 | | 11.4% less |
| Meals and meal centres | | | | | | | | | |
| Brand W Beef lasagna | 585 | 6.1 | 1.9 | Brand Y Classic Beef Stroganoff with Pasta | 400 | 1.7 | 1.5 | | 32% less |
| Brand X Thai Basil stir fry | 741 | 9.3 | 14.2 | Brand Z Thai Green curry | 426 | 2.3 | 4.5 | | 43% less |