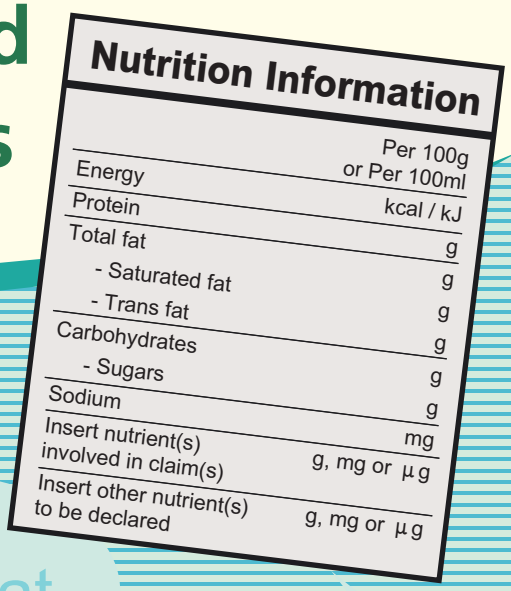
Technical Guidance Notes on

Nutrition Labelling and Nutrition Claims



Nutrition Information	
	Per 100g or Per 100ml
Energy	kcal / kJ
Protein	g
Total fat	g
- Saturated fat	g
- Trans fat	g
Carbohydrates	g
- Sugars	g
Sodium	mg
Insert nutrient(s) involved in claim(s)	g, mg or µg
Insert other nutrient(s) to be declared	g, mg or µg

Protein

Carbohydrates

Trans fat

Saturated fat

Sodium

Energy

Total fat

Sugars

食物安全中心
Centre for Food Safety

TECHNICAL GUIDANCE NOTES ON NUTRITION LABELLING AND NUTRITION CLAIMS

CONTENT

	Paragraph(s)
Introduction	**1 – 2**
Disclaimer	**3**
Objectives of Legislative Amendment	**4 – 6**
Definitions	**7**
Nutrition Labelling	
Coverage and implementation time frame	**8 – 9**
Exemption	**10**
Information in the nutrition label	**11 – 29**
Nutrition Claim	
Overview	**30 – 33**
Nutrient content claim	**34 – 39**
Nutrient comparative claim	**40 – 41**
Nutrient function claim	**42**
Indirect Nutrient Analysis	**43 – 58**

Annex I **Exemptions from Nutrition Labelling**

Annex II **Examples of Recommended Formats of Nutrition Labelling**

Annex III **Conditions for Nutrient Content Claims**

Annex IV **Frequently Asked Questions**

Annex V **Guidance Notes on Exemption From Nutrition Labelling Under Small Volume Exemption Scheme**

TECHNICAL GUIDANCE NOTES ON NUTRITION LABELLING AND NUTRITION CLAIMS

INTRODUCTION

The Food and Drugs (Composition and Labelling) (Amendment: Requirements for Nutrition Labelling and Nutrition Claim) Regulation 2008 ("the Amendment Regulation") signifies a new era of food labelling in Hong Kong. The Amendment Regulation introduces a Nutrition Labelling Scheme ("the Scheme") which covers two main types of nutrition information on food labels, namely nutrition labelling and nutrition claims.

2. In order to assist the trade to comply with the Scheme, the Centre for Food Safety ("CFS") of the Food and Environmental Hygiene Department ("FEHD") has prepared these Technical Guidance Notes to provide technical information on the Scheme and to answer some of the most frequently asked questions, which in turn offer guidance to the trade in formulating nutrition labels and making nutrition claims.

DISCLAIMER

3. The Technical Guidance Notes are not part of the legislation and are intended for use only as a general reference of the Scheme. It should be read in conjunction with the legislation including but not limited to the Amendment Regulation. Information contained in the Technical Guidance Notes may not be exhaustive or complete. Specific issues should be considered on a case by case basis and independent legal advice should be sought in case of doubt. The ultimate authority for interpretation of the legislation rests with the Courts.

OBJECTIVES OF LEGISLATIVE AMENDMENT

4. Nutrition is essential for growth, tissue repair and maintenance of good health. Many chronic degenerative diseases such as coronary heart disease, diabetes and certain types of cancer are related to an imbalanced diet. These nutrition-related diseases are important public health problems in many parts of the world including Hong Kong.

5. Providing nutrition information on food labels is an important public health tool to promote a balanced diet as food label is an important

communication channel whereby consumers can obtain specific information on individual food products.

6. The introduction of the Scheme aims to (i) assist consumers in making informed food choices; (ii) encourage food manufacturers to apply sound nutrition principles in the formulation of foods; and (iii) regulate misleading or deceptive labels and claims.

DEFINITIONS

7. The following terms are defined in the Amendment Regulation –

- "advertisement" (宣傳品) means any form of advertising intended for the general public which is published by any means including –
  (*a*) newspaper or other publication;
  (*b*) television or radio broadcast;
  (*c*) electronic messages;
  (*d*) display of notices, signs, labels, showcards or goods;
  (*e*) distribution of samples, circulars, catalogues, price lists or other materials; or
  (*f*) exhibition of pictures, models or films,
  and "advertise" (宣傳) shall be construed accordingly.

- "available carbohydrates" (可獲得的碳水化合物) means total carbohydrates excluding dietary fibre.

- "dietary fibre" (膳食纖維) means any fibre analyzed by means of any official methods adopted by the independent organization internationally recognized as regards validating and approving analytical methods for foods and agriculture known as AOAC INTERNATIONAL.

- "energy" (能量), in relation to any food, means the energy provided by the food which is –
  (*a*) calculated as the total amount of energy contributed by available carbohydrates, protein, total fat, ethanol and organic acids contained in the food; and
  (*b*) calculated according to the Guidelines on Nutrition Labelling adopted by the Codex Alimentarius Commission.

- "nutrient" (營養素) means any substance present in food which –

  (*a*) belongs to, or is a component of, one of the following categories –

  (i) protein;
  (ii) carbohydrates;
  (iii) fat;
  (iv) dietary fibre;
  (v) vitamins;
  (vi) minerals; and

  (*b*) satisfies any of the following conditions –

  (i) the substance provides energy;
  (ii) the substance is needed for growth, development and normal functions of the body;
  (iii) a deficit of the substance will cause characteristic bio-chemical or physiological changes to occur.

- "nutrient comparative claim" (營養素比較聲稱) means a nutrition claim that compares the energy value or the content level of a nutrient in different versions of the same food or similar foods.

- "nutrient content claim" (營養素含量聲稱) means a nutrition claim that describes the energy value or the content level of a nutrient contained in a food.

- "nutrient function claim" (營養素功能聲稱) means a nutrition claim that describes the physiological role of a nutrient in growth, development and normal functions of the body.

- "nutrition claim" (營養聲稱) –

  (*a*) means any representation which states, suggests or implies that a food has particular nutritional properties including –

  (i) the energy value;
  (ii) the content of protein, available carbohydrates, total fat, saturated fatty acids, trans fatty acids, sodium and sugars; or
  (iii) the content of vitamins and minerals; and

  (*b*) includes nutrient content claim, nutrient comparative claim and nutrient function claim.

- "sugars" (糖) means all mono-saccharides and di-saccharides present in food.

- "trans fatty acids" (反式脂肪酸) means the sum of all unsaturated fatty acids which contains at least one nonconjugated and trans double bond.

- "vitamin A" (維他命 A) means a nutrient calculated as the sum of the following components contained in the food –
  (*a*) retinol; and
  (*b*) beta-carotene calculated in terms of Retinol Equivalent (with 6 µg of beta-carotene as being equivalent to 1 µg of Retinol Equivalent)".

NUTRITION LABELLING

Coverage and Implementation Time Frame

8. The Amendment Regulation makes reference to the Codex Guidelines on Nutrition Labelling (CAC/GL 2-1985) and Codex Guidelines for Use of Nutrition and Health Claims (CAC/GL 23-1997) and is focused on general prepackaged foods ("prepackaged food"). The Amendment Regulation is not applicable to formula intended to be consumed by children under the age of 36 months, food intended to be consumed principally by children under the age of 36 months, and other food for special dietary uses due to the special nutritional requirements of these target subgroups and there are separate requirements on nutrition labelling for these types of food in Codex guidelines.

9. Subject to the exemptions stated in Annex I of these Notes, the Amendment Regulation requires the presence of nutrition label on all prepackaged foods. Nutrition labelling setting out energy and seven core nutrients (namely protein, carbohydrates, total fat, saturated fatty acids, trans fatty acids, sodium and sugars) will become mandatory for prepackaged foods from 1 July 2010, after a grace period of about two years.

Exemption

10. Under the Amendment Regulation, certain types of prepackaged food are exempt from the nutrition labelling requirements (Annex I). It must be noted that where a prepackaged food is marked or labelled with its energy value or nutrient content, or any nutrition claim is made on food labels or in advertisements, the exemption status of the food concerned, except for small volume exemption items, will be removed. For food products exempted under the Small Volume Exemption Scheme (specified in item 16 of Annex I, and Annex V - Guidance Notes on Exemption from Nutrition Labelling under Small Volume Exemption Scheme), the exemption status of the food concerned will be removed if a nutrition claim is made on food labels or in advertisements; or if the relevant products are not labelled or displayed for sale in the manner required by the Director of Food and Environmental Hygiene.

Information in the Nutrition Label

11. Nutrition label must include the information on energy and seven core nutrients, namely, protein, carbohydrates, total fat, saturated fatty acids, trans fatty acids, sodium and sugars. Furthermore, the nutrition label must list the amounts of any claimed nutrients. In case where there is a nutrition claim in relation to any type of fat, the amount of cholesterol needs to be declared as well. These are mandatorily required declarations. Additional information on other nutrients may voluntarily be included in the nutrition label provided that such information is not false, misleading or deceptive in any respect of the food.

12. There are two options given for labelling carbohydrates content on the nutrition label – (i) to define and label carbohydrates as "available carbohydrates [1] "; and (ii) to define and label carbohydrates as "total carbohydrates". If the latter option is chosen, the amount of dietary fibre must also be provided. It can be shown below the amount of total carbohydrates (paragraph 27). In case the term "carbohydrates" is used on nutrition labels, it will be assumed that the amount is calculated/defined as available carbohydrates.

13. Names or abbreviations that are commonly known to consumers are considered acceptable in nutrition labelling. Table 1 lists some of the common

[1] Available carbohydrates is defined as the amount of total carbohydrates excluding the amount of dietary fibre.

names and abbreviations of nutrients, the use of which are acceptable.

Table 1 Common names and abbreviations of selected nutrients

Information	Common Names and Abbreviations
Energy	"Calories" / "Kilojoules" *(When "Calories" or "Kilojoules" is used instead of the term "Energy", the term must match with declaration of energy in the corresponding unit of energy.)*
Available carbohydrates	"Available Carbohydrates" / "Carbohydrates, Available" / "Carbohydrates"/ "Available Carb" / "Carb, Available" / "Carb" / "Available CHO" / "CHO" / "CHO"
Total carbohydrates	"Total Carbohydrates" / "Carbohydrates, Total" / "Total Carb" / "Carb, Total" / "Total CHO" / "CHO, Total"
Total fat	"Fat" / "Total Fat" /"Fat, Total"
Saturated fatty acids	"Saturated Fat" / "Saturated Fatty Acids" / "Saturated" / "Saturates"/ "Sat. fat"
Trans fatty acids	"Trans Fat" / "Trans"
Polyunsaturated fatty acids	"Polyunsaturated Fat" / "Polyunsaturated Fatty Acids" / "Polyunsaturated" / "Polyunsaturates"/ "PUFA"
Monounsaturated fatty acids	"Monounsaturated Fat" / "Monounsaturated Fatty Acids" / "Monounsaturated" / "Monounsaturates" / "MUFA"
Cholesterol	"Cholst" / "Chol"
Dietary fibre	"Dietary fiber" / "Total dietary fibre" / "Total dietary fiber" / "Dietary Fibre" / "Fibre" / "Fiber"
Iodine	"Iodide"
Vitamin C	"Ascorbic acid" / "Vit. C"
Vitamin B1	"Thiamine" / "Thiamin"/ "Vit. B1"
Vitamin B2	"Riboflavin"/"Vit. B2"
Vitamin B3	"Niacin"/"Vit. B3"
Vitamin B12	"Cobalamin"/"Vit. B12"
Folic acid	"Folate" / "Folacin"
Pantothenic acid	"Pantothenate"

Nutrient Content Expression

14. All nutrient content expressions, whether mandatory or voluntary, must be accurate and truthful.

(I) Mandatorily Required Declaration

Absolute Amount Expression

15. Energy value and the amount of nutrients should be expressed in absolute numbers. They can be rounded up in accordance with paragraphs 21 and 22 below. Ranges, including maximum (e.g. >3g) and minimum (e.g. < 0.5 mg) are not acceptable.

16. Energy value must be expressed as:

i. kilocalorie (kcal) or kilojoule (kJ) per 100 g /mL; or
ii. kilocalorie (kcal) or kilojoule (kJ) per package if the package contains only a single serving; or
iii. kilocalorie (kcal) or kilojoule (kJ) per serving, provided that the number of servings and the serving size (in gram or millilitre) are specified on the package.

17. Nutrients must be expressed as:

i. Metric unit (i.e. gram, milligram or microgram) per 100 g /mL; or
ii. Metric unit (i.e. gram, milligram or microgram) per package if the package contains only a single serving; or
iii. Metric unit (i.e. gram, milligram or microgram) per serving, provided that the number of servings and the serving size (in gram or millilitre) are specified on the package.

Relative Amount Expression

18. In addition to absolute amount expression, the trade may further provide the information in relative amount expression, i.e., in a percentage of reference value derived for nutrition labelling. In order to provide the relative amount expression on the nutrition labels –

i. The reference values applied should be established by recognized international food/health authority (e.g. Codex) or national food/health authorities (e.g. USFDA, CFIA or

FSANZ). It is recommended that nutrient reference values set out in Schedule 7 of the Amendment Regulation to be used when expressing nutrient information in percentages. When indicating the reference values used are the ones set out in Schedule 7 of the Amendment Regulation, the terms Chinese Nutrient Reference Value or Chinese NRV may be used.

Nutrient Reference Values set out in Schedule 7*

Energy/Nutrient	Nutrient reference value
Energy (kcal)	2 000
(kJ)	8 400
Protein (g)	60
Total fat (g)	60
Dietary fibre (g)	25
Saturated fatty acids (g)	20
Cholesterol (mg)	300
Total carbohydrates (g)	300
Calcium (mg)	800
Phosphorus (mg)	700
Potassium (mg)	2 000
Sodium (mg)	2 000
Iron (mg)	15
Zinc (mg)	15
Copper (mg)	1.5
Iodine (µg)	150
Selenium (µg)	50
Magnesium (mg)	300
Manganese (mg)	3

Chromium (μg)	50
Molybdenum (μg)	40
Fluoride (mg)	1
Vitamin A (μg RE)	800
Vitamin C (mg)	100
Vitamin D (μg)	5
Vitamin E (mg α-TE)	14
Vitamin K (μg)	80
Vitamin B1 (mg)	1.4
Vitamin B2 (mg)	1.4
Vitamin B6 (mg)	1.4
Vitamin B12 (μg)	2.4
Niacin (mg)	14
Folic acid (μg DFE)	400
Pantothenic acid (mg)	5
Biotin (μg)	30
Choline (mg)	450

***** Adopting the NRVs accepted by the 6th meeting of the 6th Standing Committee of the Chinese Nutrition Society (中國營養學會第六屆六次常務理事會)

ii. To facilitate consumer understanding, it is suggested that the reference values used or the reference country be listed when relative amount expression is provided.

iii. Relevant heading is suggested, e.g. %NRV (% Nutrient Reference Value), %DV (% Daily Value), %DI (% Daily Intake).

19. Special attention should be paid when providing %NRV information for available carbohydrates. Since the nutrient reference values set out in

Schedule 7 for carbohydrates is based on *total* carbohydrates, when listing the %NRV of available carbohydrates, it should be calculated as –

$$\text{\%NRV available carbohydrates} = \frac{\text{Amount of available carbohydrates}}{\text{Total carbohydrates NRV} - \text{Dietary fibre NRV}} \times 100\%$$

(II) Voluntary Declaration

20. Either the absolute amount expression or the relative amount expression would be acceptable for voluntary declaration of content of nutrients on nutrition labels. For absolute amount expression, requirements under paragraphs 15 and 17 may be followed. For relative amount expression, requirements in paragraph 18 need to be observed.

Units and Rounding Rules – Absolute Amount Expression

21. To present energy value on nutrition labels, either kcal or kJ should be used. As for nutrient content declarations of mandatory nutrients, metric units (g, mg, μg) are required. They can be rounded according to Table 2 below. It should be noted that the recommended units for vitamin A, vitamin E and folic acid are μg RE, mg α-TE, and μg DFE, respectively.

Table 2 Units and Rounding Rules for Labelling of Selected Nutrients

	Unit	**Round to**	**Definition of "0"[2] (per 100 g/mL)**
Energy	kcal or kJ	1	≤ 4 kcal or 17 kJ
Protein	g	0.1	≤ 0.5 g
Carbohydrates (Available or Total)	g	0.1	≤ 0.5 g
Total fat	g	0.1	≤ 0.5 g
Saturated fatty acids	g	0.1	≤ 0.5 g
Trans fatty acids	g	0.1	≤ 0.3 g

[2] Same conditions should be applied to the definition of 0% NRV on nutrition labels.

Sodium	mg	1	≤ 5 mg
Sugars	g	0.1	≤ 0.5 g
Dietary Fibre	g	0.1	≤ 1.0 g
Cholesterol	mg	1	≤ 5 mg

22. Other nutrients being expressed in gram and milligram can be rounded to the nearest 0.1g and 1mg respectively.

Units and Rounding Rules – Relative Amount Expression

23. Regarding the relative amount expression, it is suggested that the information can be rounded to nearest 1% (e.g. 4.3% to be round to 4% and 7.8% to be round to 8%).

Nutrition Labelling Format

24. The nutrition information must be presented in tabular format and the nutrition label must be placed in a conspicuous place on the prepackaged food. Other than the tabular format, the trade has an option to use linear format for small packages with total surface area of less than 200 cm^2.

25. Regardless of the size and/or format of the nutrition label, an appropriate heading is needed. It is recommended that heading, such as "Nutrition Label", "Nutrition Information" or "Nutrition Facts" be displayed. Furthermore, it is suggested that the terms "per 100g", "per 100mL", "per package" or "per serving" be placed at the appropriate position in the nutrition label (Annex II).

26. There are no legal requirements on the order of nutrients. However, when declaring the amount and/or types of fat or the amount of cholesterol, it is suggested that the following order be used –

Total fat
- Saturated fatty acids
- Trans fatty acids
- Monounsaturated fatty acids
- Polyunsaturated fatty acids

Cholesterol

27. Similarly, when declaring the amount and/or types of carbohydrates or total carbohydrates, it is suggested that the following order be used –

Carbohydrates (or Available carbohydrates)
- Sugars

Dietary fibre

or

Total carbohydrates
- Dietary fibre
- Sugars

28. Nutrition label can be written in the English language, the Chinese language (simplified or traditional) or in both languages, but numbers may be expressed in Arabic numerals. However, the nutrition label shall be in both English and Chinese languages if both languages are used in the marking or labelling of the prepackaged food. Unless the Authority otherwise requires in any particular case, if a prepackaged food is national or traditional to the country of its manufacture and is not generally manufactured in any other country, the food may be marked or labelled in accordance with the Amendment Regulation in the language of the country of its manufacture.

Compliance and Tolerance Limits

29. Under the routine surveillance programme, the Administration verifies the accuracy of nutrient values on nutrition labels. Depending on the type of nutrients, the declared values have different tolerance limits (Table 3). However, these tolerance limits do not apply to nutrition claims.

Table 3 Tolerance limits for declaration of energy level or nutrient content on nutrition label

Energy/ Nutrients	Tolerance Limits
Energy, Total fat, Saturated fatty acids, Trans fatty acids, Cholesterol, Sodium, Sugars	≤ 120% declared value
Protein, Polyunsaturated fatty acids, Monounsaturated fatty acids, Carbohydrates, Starch, Dietary fibre, Soluble fibre, Insoluble fibre, individual component of fibre	≥ 80% declared value
Vitamins and minerals (other than Vitamin A, Vitamin D and added vitamins and minerals)	≥ 80% declared value
Vitamin A and Vitamin D (including added ones)	80% - 180% declared value
Added vitamins and minerals (other than Vitamin A and Vitamin D)	≥ declared value

NUTRITION CLAIM

Overview

30. Nutrition claim includes nutrient content claim, nutrient comparative claim and nutrient function claim. Nutrition claims on food labels and advertisements are all covered.

31. Under the Amendment Regulation, the following would not be considered as a nutrition claim –

i. Mentioning of any nutrient content in a list of ingredients as required by the Food and Drugs (Composition and Labelling) Regulations;

ii. Any quantitative or qualitative declaration of any nutrient content as specified in the labelling requirements under section 2(4E)(a) of Schedule 3 of the Food and Drugs (Composition and Labelling) Regulations [Note: As such, “Does not contain gluten”, “Lactose free” and similar presentations are not considered as nutrition claim.];

iii. Any quantitative or qualitative declaration of energy value or any nutrient content as required by the law;

iv. Any quantitative or qualitative declaration of change in nutritional value due to genetically modified process;

v. Any claim forming part of the name, brand name or trade mark of a prepackaged food[3]; and

vi. Any quantitative declaration of energy value or any nutrient content contained in a prepackaged food, provided that the declaration is expressed in (a) actual amount (e.g. "650 mg omega-3 per serving"); or (b) as content expressions permitted on nutrition labels (e.g. "3 g total fat per 100 g" or "30% Calcium NRV per 100 g"). The quantitative declaration should refer to either per package, per serving or per 100 gram/millilitre, whichever is relevant to the labelling format of nutrition information of the product. Furthermore, the quantitative declaration should not place any special emphasis on the high content, low content, presence or absence of energy or that nutrient contained in the food.

32. The absolute amount of the nutrient claimed either on food labels or in advertisement must be declared on the nutrition labels. Furthermore, if a nutrition claim is made on food labels or in advertisements in relation to any type of fat, the content of cholesterol must be declared on the nutrition label as well.

33. It should be noted that any nutrition claims made on "salt" must meet the respective conditions of claims on "sodium", e.g. "Low salt" claim: must contain not more than 0.12 g of sodium per 100g/mL of food. Similarly, any claims on "calorie" or "joule" must meet the respective conditions of claims on "energy", e.g. "Low calorie" claim: must contain not more than 40 kcal of energy per 100 g for solid food.

Nutrient Content Claim

34. Nutrient content claim describes the energy value or the content level of nutrients contained in a food item. A nutrient content claim can be made only for energy and those nutrients specified in Schedule 8 of the Amendment Regulation and must meet the conditions set in the Schedule. (Annex III)

[3] Still need to observe requirements on Name or designation of Food and Drugs (Composition and Labelling) Regulations Cap. 132W Schedule 3 Marking and Labelling of Prepackaged Foods

35. A list of synonyms, i.e., descriptive words with similar meaning, is provided below to facilitate the trade in making nutrient content claims. The following list is not meant to be exhaustive, and similar presentations may be treated as synonyms of the respective claims –

Table 4 Synonyms for Nutrient Content Claims

Claim	Synonyms	Signs / Symbols
Low	• Little • Low source • Few • Contains a small amount of	
Very low (Sodium only)	• Extremely low • Super low	
Free	• Zero / 0 • No • Contains no • Without • Off • Does not contain	• ✘
Source	• Contains • Provides • Has • With	• ✓
High	• High source • Good source of • A valuable source of • Rich in • Plenty of	

36. It should be noted that “very low” claim and its synonyms should only be used for nutrient with the corresponding conditions set out in Annex III (i.e. only for sodium). Similarly, “very high” claim and its synonyms should not be used for any nutrient as the condition for “very high” is not established for any nutrient.

37. The terms “skim milk”, “skimmed milk”, “semi-skimmed milk” or “partly skimmed milk” are not treated as nutrient content claims or their synonyms. However, they need to comply with respective legal compositional standards and other relevant regulation.

38. “% fat free” claims are considered as nutrient content claim, implying that the product is low in fat. As such, conditions for “low fat” claim should be met. However, conditions for “fat free” claim need to be met if the claim is “100% fat free” or “0% fat”.

39. During the grace period after the enactment of the Amendment Regulation, if the labelling of any prepackaged food places special emphasis on the presence or the low content of an ingredient which is also a nutrient, it should comply wholly with either the existing requirements in paragraph 2(4B), (4C), & (4D) of Schedule 3 to the existing Regulations, or the new requirements in the Amendment Regulation, or both. After the commencement of the Scheme, the existing “special emphasis rule” in paragraph 2(4B), (4C), & (4D) of Schedule 3 to the existing Regulations will no longer be applicable to nutrients.

Nutrient Comparative Claim

40. Nutrient comparative claim compares the energy value or the content level of nutrients contained in the same or similar types (e.g. same or different brands of the same or similar food items) of food. Nutrient comparative claim must fulfil the following criteria –

i. The comparison must be on energy or those nutrients specified in Schedule 8 of the Amendment Regulation for different versions of the same or similar foods and is based on the same quantity of food;

ii. The description of the food being compared and the amount of difference (absolute value or as a percentage or a fraction) must be stated in close proximity to the nutrient comparative claims; and

iii. The comparison must meet the conditions below –

Table 5 Conditions for Nutrient Comparative Claims

Energy/Nutrients	**Conditions (must meet both conditions)**	
	Minimum Relative Difference	**Minimum Absolute Difference**
Energy	25%	• Solid food: Not less than 40 kcal (170 kJ) per 100 g of food • Liquid food: Not less than 20 kcal (80kJ) per 100 mL of food
Protein	25%	• Solid food: (a) Not less than 10% Chinese NRV of protein per 100 g of food; (b) Not less than 5% Chinese NRV of protein per 100 kcal of food; or (c) Not less than 12% Chinese NRV of protein per 1 MJ of food. • Liquid food: (a) Not less than 5% Chinese NRV of protein per 100 mL of food; (b) Not less than 5% Chinese NRV of protein per 100 kcal of food; or (c) Not less than 12% Chinese NRV of protein per 1 MJ of food
Total fat	25%	• Solid food: Not less than 3 g of total fat per 100 g of food • Liquid food: Not less than 1.5 g of total fat per 100 mL of food

Saturated fatty acids	25%	• Solid food: Not less than 1.5 g of saturated fat and trans fat combined per 100 g of food • Liquid food: Not less than 0.75 g of saturated fat and trans fat combined per 100 mL of food
Trans fatty acids	25%	• Solid / Liquid food: Not less than 0.3 g of trans fat per 100 g/mL of food
Cholesterol	25%	• Solid food: Not less than 0.02 g of cholesterol per 100 g of food • Liquid food: Not less than 0.01 g of cholesterol per 100 mL of food
Sodium	25%	• Solid / Liquid food: Not less than 0.12 g of sodium per 100 g/mL of food
Sugars	25%	• Solid / Liquid food: Not less than 5 g of sugars per 100 g/mL of food
Dietary fibre	25%	• Solid food: Not less than 3 g of dietary fibre per 100 g of food • Liquid food: Not less than 1.5 g of dietary fibre per 100 mL of food
Vitamins and Minerals (except sodium)	10% Chinese NRV	• Solid food: (a) Not less than 15% Chinese NRV of relevant vitamin or mineral per 100 g of food; (b) Not less than 5% Chinese NRV of relevant vitamin or mineral per 100 kcal of food; or (c) Not less than 12% Chinese NRV of relevant vitamin or mineral per 1 MJ of food.

		• Liquid food: (a) Not less than 7.5% Chinese NRV of relevant vitamin or mineral per 100 mL of food; (b) Not less than 5% Chinese NRV of relevant vitamin or mineral per 100 kcal of food; or (c) Not less than 12% Chinese NRV of relevant vitamin or mineral per 1 MJ of food

41. A list of synonyms, i.e., descriptive words with similar meaning, is provided below to facilitate the trade in making nutrient comparative claims. The following list is not meant to be exhaustive, and similar presentations may be treated as synonyms of the respective claims –

Table 6 Synonyms for Nutrient Comparative Claims

Claim	Synonyms	Signs / Symbols
Less	• Light / Lite • Lower • Lower source • Fewer • Reduced • Contains less	• ↓ • -

Higher	• Extra • More • Additional • Added • Plus • Enriched • Fortified • Strengthened • Increased	• ↑ • +

Nutrient Function Claim

42. Nutrient function claim describes the physiological role of a nutrient in growth, development and normal functions of the body. Nutrient function claims must fulfil the following criteria –

i. The nutrient function claim is made on a nutrient with a NRV set out in Schedule 7 of the Amendment Regulation or with conditions for making nutrient content claims;

ii. The nutrient function claim is based on scientific substantiation and scientific consensus;

iii. The nutrient function claim must contain information on the physiological role of the claimed nutrient; and

iv. The content of the claimed nutrients must meet the relevant condition of nutrient content claim for "source", if applicable.

INDIRECT NUTRIENT ANALYSIS

43. The nutrition information of foods can be obtained by either direct chemical analysis of food samples or indirect nutrient analysis based on calculation. Indirect nutrient analysis is accepted as one of the means to obtain information for labelling.

44. The trade are held responsible for the accuracy of information provided on food labels. If they choose to use indirect nutrient analysis to

estimate the content of nutrients in the food products, they should ensure the accuracy and suitability of the data and method used. They should use appropriate method in calculating the nutrition labelling values and should be aware of the limitation of indirect nutrient analysis.

45. The trade may consider using the latest version of food composition databases and the relevant adjusting factors recognized by foreign or Mainland food/health authorities, when appropriate, for the indirect nutrient analysis such as:

i. USDA National Nutrient Database for Standard Reference, US Department of Agriculture;
ii. USDA Table of Nutrient Retention Factors, US Department of Agriculture;
iii. Food Yields Summarized by Different Stages of Preparations, US Department of Agriculture;
iv. McCance and Widdowson's the Composition of Foods, Food Standard Agency and Institute of Food Research UK;
v. Nutrition Panel Calculator, Food Standards Australia New Zealand;
vi. ASEAN Food Composition Tables, INFOODS Regional Database Centre of the Institute of Nutrition, Mahidol University Thailand; and
vii. China Food Composition Table 2002 and China Food Composition Table 2004, The Institute of Nutrition and Food Safety, Chinese Center for Disease Control and Prevention.

46. Before using the method of indirect nutrient analysis for obtaining nutrition labelling values, the trade must have a clear idea about the types and contents of ingredients, manufacturing process, retention factors and ensure that the data in these food composition databases is derived from appropriate testing methods.

Method of Indirect Nutrient Analysis

47. In the indirect nutrient analysis, the nutrient value of each ingredient is calculated by the weight of ingredient and respective nutrient data from food composition database. Appropriate adjusting factors for adjusting the nutrient gain or loss during processing may be required. The steps are as follows:

Step 1. Collect the product recipe and information on manufacturing processes involved.

Step 2. Find out the weight of individual ingredients from the recipe and collect nutrient content for each ingredient from reputable food composition database as appropriate.

Step 3. Correct the weight of ingredients to reflect the actual weight of edible portions where appropriate.

Step 4. Adjust for the effects of cooking/processing:

(a) If nutrient data available are for cooked/processed ingredients, use yield factors to adjust raw weights of ingredients to cooked weights.

(b) If nutrient data available are for uncooked ingredients, apply retention factors for nutrient losses or gains during cooking; apply yield factors to adjust for weight changes of ingredients after cooking to account for the weight of the final product as appropriate.

Step 5. Sum nutrient values of ingredients to obtain nutrient values of the recipe.

Step 6. Determine the quantity of prepared food produced by the recipe.

Step 7. Determine the final values per weight (e.g., per 100 g), per volume (e.g., per 100 mL), or per serving portion as appropriate.

48. Energy is obtained by summation of the energy contributed by available carbohydrates, protein, total fat, alcohol(ethanol), and organic acids that multiplied by corresponding conversion factors. It is calculated by the following formula:

(weight in grams [4 x available carbohydrates + 4 x protein + 9 x total fat + 7 x alcohol(ethanol) + 3 x organic acids] kcal in 100 g of food)

49. To increase the accuracy of the indirect nutrient analysis, the trade should:

- Adopt GMP to minimize the deviations among the same product.
- Check the accuracy of the type and amount of ingredients listed in the standardized recipes for the products.
- Ensure the nutrient values in the food composition database are representative of their particular products.
- Guarantee that the calculations are performed by personnel with professional competence and are based on the best available data and adjusting factors.
- Keep documents and records that support the analysis.

50. A Nutrition Label Calculator is being developed by the Centre for Food Safety to assist the trade in producing nutrition labels by means of indirect analysis. The trade can enter the average nutrient values of product ingredients and the respective weight into the calculator; and the calculator will then calculate the average nutrient quantities of the product, and prepare the nutrition information labels in a straightforward manner. The Nutrition Label Calculator will be available from the website of the Centre for Food Safety www.cfs.gov.hk.

51. If there is any uncertainty in the course of indirect nutrient analysis, the trade should obtain the nutrient profile of the finished food product by laboratory analysis.

Limitation

52. The nutrient values of all food composition databases are mostly estimates that attempt to provide representative data. Foods are likely to vary greatly in their natural nutrient composition because of variations in seasons, processing practices and ingredient sources. Differences between data from food composition database and laboratory analysis results of specific food samples may thus be observed. Therefore, traders need to consider very carefully whether such method is suitable for their products so that the information on the food labels is accurate.

53. Food processing and cooking may lead to gain or loss in weight and nutrients in the products. For example:

- Values of fat and saturated fat may be severely affected by the amount and type of fat absorbed during high-fat processing.
- Carbohydrates content of cereal foods may be affected by soaking before cooking or rinsing after cooking.
- Sugars and sodium in foods may be lost in some processes.
- Water-soluble vitamins and minerals may be lost when the food is soaked in water.

54. The trade should ensure that these factors have been taken into account in the course of indirect nutrient analysis as appropriate, and consider carefully whether accurate nutrient values for nutrition labelling can be obtained from the calculations.

55. Different food composition databases may have their own definition of nutrients and use different analytical methods for estimating nutrient values in foods. Discrepancy in food nutrient values may therefore be observed between individual databases. The trade should ensure the database they choose to utilize has adopted suitable analytical methods, and the nutrient values derived from the database data are suitable to be used for nutrition labelling. Caution should especially be made on nutrients which contents are highly dependent on the definition of nutrient and the method of analysis adopted, such as dietary fibre. More information on analytical methods for nutrients could be found in "Method Guidance Notes on Nutrition Labelling and Nutrition Claims".

56. It should be aware that given these limitations, the results of indirect nutrient analysis would be approximate in nature rather than reflective of the actual nutrient composition of a certain food item. The trade should note the possible deviation of results of indirect nutrient analysis from laboratory analysis, and be aware that the compliance test of nutrition labelling is based on the laboratory analysis using specified methods.

57. When the trade decides to use the method of indirect nutrient analysis for obtaining nutrient values for nutrition labelling, they should satisfy themselves that the values are representative of their particular product. In any case, the trade is responsible for ensuring the accuracy of the nutrition labelling values.

58. It should be noted that the compliance to the regulation on nutrition labelling would be assessed by laboratory analysis. It is the responsibility of the trade to ensure that the nutrient value obtained from indirect analysis is comparable to that from laboratory analysis. For information on the analytical methods for nutrients, the trade should refer to the "Method Guidance Notes on the Nutrition Labelling and Nutrition Claims".

Centre for Food Safety
Food and Environmental Hygiene Department
June 2008

Annex I

Exemptions from Nutrition Labelling

1. Prepackaged food with an alcoholic strength by volume of more than 1.2% as determined in the manner described in the definition of "alcoholic strength" in section 53 of the Dutiable Commodities Ordinance (Cap. 109).

2. Prepackaged food sold at a catering establishment which is usually bought for immediate consumption.

3. Individually wrapped confectionery products in a fancy form intended for sale as single items.

4. Individually wrapped preserved fruits which are not enclosed in any further packaging and which are intended for sale as single items.

5. Prepackaged food packed in a container which has a total surface area of less than 100 cm^2.

6. Fruit or vegetable, whether fresh, chilled, frozen or dried –
   - (*a*) packed in a container which contains no other ingredient; and
   - (*b*) to which no other ingredient has been added.

7. Carbonated water –
   - (*a*) to which no ingredient other than carbon dioxide has been added; and
   - (*b*) the marking or label of which indicates that it has been carbonated.

8. Spring water and mineral water (including water to which minerals have been artificially added and which is described as mineral water). *[Note: In case the prepackaged water of this category is labelled as "Mineralized water", "With minerals", "Added minerals", or with similar wordings, the presentation would not be considered as a nutrition claim.]*

9. Prepackaged food which does not have any energy value or contain any contents of core nutrients. *[Note: i.e., The energy value and contents of core nutrients must meet the definitions of zero in Table 2.]*

10. Meat, marine or fresh water fish or any other form of aquatic life commonly used for human consumption –

(*a*) which is in a raw state;

(*b*) packed in a container which contains no other ingredient; and

(*c*) to which no other ingredient has been added.

11. Prepackaged food containing assorted ingredients which is –

(*a*) prepared and sold to an ultimate consumer at the same premises;

(*b*) not intended for sale for immediate consumption; and

(*c*) intended to be subjected to a process of cooking for the purpose of rendering it fit for human consumption.

[Note: Under this exemption, "prepared" (製備) includes boning, paring, grinding, cutting, cleaning, trimming, flavouring or packaging, but does not include processing. Refer to Note of item 14 for definition of "processing".]

12. Soup pack containing assorted ingredients –

(*a*) which has not been subjected to any process of heating in the course of manufacture;

(*b*) which is not intended for sale for immediate consumption; and

(*c*) which is intended to be subjected to a process of cooking for the purpose of rendering it fit for human consumption in the form of soup.

13. Prepackaged food sold –

(*a*) by a charitable institution or trust of a public character which is exempt from tax under section 88 of the Inland Revenue Ordinance (Cap. 112); and

(*b*) in an event held for charitable purposes.

14. Prepackaged food –

(*a*) processed and sold to an ultimate consumer at the same premises; or

(*b*) processed at a place which is adjacent to, or in the immediate vicinity of, the premises where the food is sold to an ultimate consumer,

and not offered for sale outside the premises referred to in paragraph (*a*) or (*b*).

[Note: Under this exemption, "processed" (加工處理) includes any treatment or process resulting in a substantial change in the natural state of any food, and "processing" (加工處理) in the definition of "prepared" in Note of item 11 shall be construed accordingly.]

15. Prepackaged food sold to a catering establishment as a single item.

16. Prepackaged food with annual sales volume not exceeding 30 000 units. (Refer to Annex V - Guidance Notes on Exemption from Nutrition Labelling under Small Volume Exemption Scheme for details) *[Note: This exemption is subject to certain conditions and approval of application is required.]*

Annex II

Examples of Recommended Formats of Nutrition Labelling

(A) Labels showing absolute amount per 100 g or 100 mL in Chinese, English and in both languages

營養資料	
	每 100 克 或每 100 毫升
能量	千卡 / 千焦
蛋白質	克
總脂肪	克
- 飽和脂肪	克
- 反式脂肪	克
碳水化合物	克
- 糖	克
鈉	毫克
填入涉及聲稱的營養素	克、毫克或微克
填入其他標示的營養素	克、毫克或微克

Nutrition Information	
	Per 100g or Per 100ml
Energy	kcal / kJ
Protein	g
Total fat	g
- Saturated fat	g
- Trans fat	g
Carbohydrates	g
- Sugars	g
Sodium	mg
Insert nutrient(s) involved in claim(s)	g, mg or μg
Insert other nutrient(s) to be declared	g, mg or μg

Nutrition Information 營養資料	
	Per 100g or Per 100ml/ 每 100 克或每 100 毫升
Energy /能量	kcal or kJ /千卡或千焦
Protein /蛋白質	g /克
Total fat /總脂肪	g /克
- Saturated fat /飽和脂肪	g /克
- Trans fat / 反式脂肪	g /克
Carbohydrates /碳水化合物	g /克
- Sugars /糖	g /克
Sodium /鈉	mg /毫克
Insert nutrient(s) involved in claim(s) / 填入涉及聲稱的營養素	g, mg or μg 克、毫克或微克
Insert other nutrient(s) to be declared / 填入其他標示的營養素	g, mg or μg 克、毫克或微克

(B) Labels showing absolute amount per 100 g or 100 mL and absolute amount per serving[4] in Chinese, English and in both languages

營養資料		
每包裝所含食用分量數目： (填入食用分量數目)		
食用分量： 克、毫升或其他適當的單位		
	每 100 克 或每 100 毫升	每食用分量
能量	千卡 / 千焦	千卡 / 千焦
蛋白質	克	克
總脂肪	克	克
- 飽和脂肪	克	克
- 反式脂肪	克	克
碳水化合物	克	克
- 糖	克	克
鈉	毫克	毫克
填入涉及聲稱的營養素	克、毫克或微克	克、毫克或微克
填入其他標示的營養素	克、毫克或微克	克、毫克或微克

Nutrition Information		
Servings Per Package: (insert number of servings)		
Serving Size: g, ml or other unit as appropriate		
	Per 100g or Per 100ml	Per Serving
Energy	kcal / kJ	kcal / kJ
Protein	g	g
Total fat	g	g
- Saturated fat	g	g
- Trans fat	g	g
Carbohydrates	g	g
- Sugars	g	g
Sodium	mg	mg
Insert nutrient(s) involved in claim(s)	g, mg or μg	g, mg or μg
Insert other nutrient(s) to be declared	g, mg or μg	g, mg or μg

4.When "per serving" is declared, the number of servings and serving size in g or mL should always be specified in the nutrition label or on the package.

Nutrition Information 營養資料

Servings Per Package / 每包裝所含食用分量數目: (insert number of servings)

Serving Size / 食用分量: g, ml or other unit as appropriate/克、毫升或其他適當的單位

	Per 100g or Per 100ml / 每 100 克或每 100 毫升	Per Serving / 每食用分量
Energy /能量	kcal or kJ /千卡或千焦	kcal or kJ/千卡或千焦
Protein /蛋白質	g /克	g /克
Total fat /總脂肪	g /克	g /克
- Saturated fat / 飽和脂肪	g /克	g /克
- Trans fat / 反式脂肪	g /克	g /克
Carbohydrates /碳水化合物	g /克	g /克
- Sugars /糖	g /克	g /克
Sodium /鈉	mg /毫克	mg /毫克
Insert nutrient(s) involved in claim(s) / 填入涉及聲稱的營養素	g, mg or μg 克、毫克或微克	g, mg or μg 克、毫克或微克
Insert other nutrient(s) to be declared / 填入其他標示的營養素	g, mg or μg 克、毫克或微克	g, mg or μg 克、毫克或微克

C) Labels showing absolute amount per serving[4] in Chinese, English and in both languages

營養資料	
每包裝所含食用分量數目： (填入食用分量數目)	
食用分量： 克、毫升或其他適當的單位	
	每食用分量
能量	千卡 / 千焦
蛋白質	克
總脂肪	克
- 飽和脂肪	克
- 反式脂肪	克
碳水化合物	克
- 糖	克
鈉	毫克
填入涉及聲稱的營養素	克、毫克或微克
填入其他標示的營養素	克、毫克或微克

Nutrition Information	
Servings Per Package: (insert number of servings)	
Serving Size: g, ml or other unit as appropriate	
	Per Serving
Energy	kcal / kJ
Protein	g
Total fat	g
- Saturated fat	g
- Trans fat	g
Carbohydrates	g
- Sugars	g
Sodium	mg
Insert nutrient(s) involved in claim(s)	g, mg or μg
Insert other nutrient(s) to be declared	g, mg or μg

Nutrition Information 營養資料

Servings Per Package / 每包裝所含食用分量數目: (insert number of servings)

Serving Size / 食用分量: g, ml or other unit as appropriate/克、毫升或其他適當的單位

	Per Serving / 每食用分量
Energy /能量	kcal or kJ/千卡或千焦
Protein /蛋白質	g /克
Total fat /總脂肪	g /克
- Saturated fat / 飽和脂肪	g /克
- Trans fat / 反式脂肪	g /克
Carbohydrates /碳水化合物	g /克
- Sugars /糖	g /克
Sodium /鈉	mg /毫克
Insert nutrient(s) involved in claim(s) / 填入涉及聲稱的營養素	g, mg or μg 克、毫克或微克
Insert other nutrient(s) to be declared / 填入其他標示的營養素	g, mg or μg 克、毫克或微克

(D) Labels showing absolute amount per 100g or 100 mL, absolute amount per serving[4] and % Chinese NRV per 100g or 100 mL in Chinese, English and in both languages

營養資料			
每包裝所含食用分量數目： (填入食用分量數目) 食用分量： 克、毫升或其他適當的單位			
	每 100 克 或每 100 毫升	每食用分量	每 100 克或 每 100 毫升的 中國營養素參考值 百分比
能量	千卡 / 千焦	千卡 / 千焦	%
蛋白質	克	克	%
總脂肪	克	克	%
- 飽和脂肪	克	克	%
- 反式脂肪	克	克	
碳水化合物	克	克	%
- 糖	克	克	
鈉	毫克	毫克	%
填入涉及聲稱的營養素	克、毫克或微克	克、毫克或微克	%
填入其他標示的營養素	克、毫克或微克	克、毫克或微克	%

Nutrition Information

Servings Per Package: (insert number of servings)
Serving Size: g, ml or other unit as appropriate

	Per 100g or Per 100ml	Per Serving	% Chinese NRV Per 100g or Per 100 ml
Energy	kcal / kJ	kcal / kJ	%
Protein	g	g	%
Total fat	g	g	%
- Saturated fat	g	g	%
- Trans fat	g	g	
Carbohydrates	g	g	%
- Sugars	g	g	
Sodium	mg	mg	%
Insert nutrient(s) involved in claim(s)	g, mg or μg	g, mg or μg	%
Insert other nutrient(s) to be declared	g, mg or μg	g, mg or μg	%

Nutrition Information 營養資料

Servings Per Package / 每包裝所含食用分量數目: (insert number of servings)

Serving Size / 食用分量: g, ml or other unit as appropriate/克、毫升或其他適當的單位

	Per 100g or Per 100ml / 每 100 克或每 100 毫升	Per Serving / 每食用分量	%Chinese NRV Per 100g or Per 100ml/ 每 100 克或每 100 毫升的中國營養素參考值百分比
Energy /能量	kcal or kJ / 千卡或千焦	kcal or kJ/ 千卡或千焦	%
Protein /蛋白質	g /克	g /克	%
Total fat /總脂肪	g /克	g /克	%
- Saturated fat /飽和脂肪	g /克	g /克	%
- Trans fat /反式脂肪	g /克	g /克	
Carbohydrates /碳水化合物	g /克	g /克	%
- Sugars /糖	g /克	g /克	
Sodium /鈉	mg /毫克	mg /毫克	%
Insert nutrient(s) involved in claim(s) / 填入涉及聲稱的營養素	g, mg or μg 克、毫克或微克	g, mg or μg 克、毫克或微克	%
Insert other nutrient(s) to be declared/ 填入其他標示的營養素	g, mg or μg 克、毫克或微克	g, mg or μg 克、毫克或微克	%

(E) Labelling carbohydrates as “total carbohydrates” (e.g., showing absolute amount per 100g or 100 mL, absolute amount per serving[4] and % Chinese NRV per 100g or 100mL) in Chinese, English and in both languages

營養資料

每包裝所含食用分量數目： (填入食用分量數目)
食用分量： 克、毫升或其他適當的單位

	每 100 克 或每 100 毫升	每食用分量	每 100 克或 每 100 毫升的 中國營養素參考值 百分比
能量	千卡 / 千焦	千卡 / 千焦	%
蛋白質	克	克	%
總脂肪	克	克	%
- 飽和脂肪	克	克	%
- 反式脂肪	克	克	
總碳水化合物	克	克	%
- 膳食纖維	克	克	%
- 糖	克	克	
鈉	毫克	毫克	%
填入涉及聲稱的營養素	克、毫克或微克	克、毫克或微克	%
填入其他標示的營養素	克、毫克或微克	克、毫克或微克	%

Nutrition Information

Servings Per Package: (insert number of servings)
Serving Size: g, ml or other unit as appropriate

	Per 100g or Per 100ml	Per Serving	%Chinese NRV Per 100g or Per 100 ml
Energy	kcal / kJ	kcal / kJ	%
Protein	g	g	%
Total fat	g	g	%
- Saturated fat	g	g	%
- Trans fat	g	g	
Total Carbohydrates	g	g	%
- Dietary fibre	g	g	%
- Sugars	g	g	
Sodium	mg	mg	%
Insert nutrient(s) involved in claim(s)	g, mg or μg	g, mg or μg	%
Insert other nutrient(s) to be declared	g, mg or μg	g, mg or μg	%

Nutrition Information 營養資料

Servings Per Package / 每包裝所含食用分量數目: (insert number of servings)

Serving Size / 食用分量: g, ml or other unit as appropriate/克、毫升或其他適當的單位

	Per 100g or Per 100ml / 每 100 克或每 100 毫升	Per Serving / 每食用分量	%Chinese NRV Per 100g or Per 100ml/ 每 100 克或每 100 毫升的中國營養素參考值百分比
Energy /能量	kcal or kJ / 千卡或千焦	kcal or kJ/ 千卡或千焦	%
Protein /蛋白質	g /克	g /克	%
Total fat /總脂肪	g /克	g /克	%
- Saturated fat /飽和脂肪	g /克	g /克	%
- Trans fat /反式脂肪	g /克	g /克	
Total Carbohydrates /總碳水化合物	g /克	g /克	%
- Dietary fibre /膳食纖維	g /克	g /克	%
- Sugars /糖	g /克	g /克	
Sodium /鈉	mg /毫克	mg /毫克	%
Insert nutrient(s) involved in claim(s) / 填入涉及聲稱的營養素	g, mg or μg 克、毫克或微克	g, mg or μg 克、毫克或微克	%
Insert other nutrient(s) to be declared / 填入其他標示的營養素	g, mg or μg 克、毫克或微克	g, mg or μg 克、毫克或微克	%

(F) Labelling carbohydrates as “available carbohydrates” (e.g., showing absolute amount per 100g or 100 mL, absolute amount per serving[4] and % Chinese NRV per 100g or 100mL) in Chinese, English and in both languages

營養資料			
每包裝所含食用分量數目： (填入食用分量數目)			
食用分量： 克、毫升或其他適當的單位			
	每 100 克或每 100 毫升	每食用分量	每 100 克或每 100 毫升的中國營養素參考值百分比
能量	千卡 / 千焦	千卡 / 千焦	%
蛋白質	克	克	%
總脂肪	克	克	%
- 飽和脂肪	克	克	%
- 反式脂肪	克	克	
可獲得的碳水化合物	克	克	%
- 糖	克	克	
鈉	毫克	毫克	%
填入涉及聲稱的營養素	克、毫克或微克	克、毫克或微克	%
填入其他標示的營養素	克、毫克或微克	克、毫克或微克	%

Nutrition Information			
Servings Per Package: (insert number of servings)			
Serving Size: g, ml or other unit as appropriate			
	Per 100g or Per 100ml	Per Serving	%Chinese NRV Per 100g or Per 100 ml
Energy	kcal / kJ	kcal / kJ	%
Protein	g	g	%
Total fat	g	g	%
- Saturated fat	g	g	%
- Trans fat	g	g	
Available carbohydrates	g	g	%
- Sugars	g	g	
Sodium	mg	mg	%
Insert nutrient(s) involved in claim(s)	g, mg or μg	g, mg or μg	%
Insert other nutrient(s) to be declared	g, mg or μg	g, mg or μg	%

Nutrition Information 營養資料

Servings Per Package / 每包裝所含食用分量數目: (insert number of servings)

Serving Size / 食用分量: g, ml or other unit as appropriate/克、毫升或其他適當的單位

	Per 100g or Per 100ml / 每 100 克或每 100 毫升	Per Serving / 每食用分量	%Chinese NRV Per 100g or Per 100ml/ 每 100 克或每 100 毫升的中國營養素參考值百分比
Energy /能量	kcal or kJ / 千卡或千焦	kcal or kJ/ 千卡或千焦	%
Protein /蛋白質	g /克	g /克	%
Total fat /總脂肪	g /克	g /克	%
- Saturated fat /飽和脂肪	g /克	g /克	%
- Trans fat /反式脂肪	g /克	g /克	
Available carbohydrates /可獲得的碳水化合物	g /克	g /克	%
- Sugars /糖	g /克	g /克	
Sodium /鈉	mg /毫克	mg /毫克	%
Insert nutrient(s) involved in claim(s) / 填入涉及聲稱的營養素	g, mg or μg 克、毫克或微克	g, mg or μg 克、毫克或微克	%
Insert other nutrient(s) to be declared / 填入其他標示的營養素	g, mg or μg 克、毫克或微克	g, mg or μg 克、毫克或微克	%

(G) Linear format (e.g., showing absolute amount per 100 g or 100 mL) in Chinese, English and in both languages

營養資料 每 100 克或每 100 毫升

能量 xx 千卡/千焦，蛋白質 xx 克，總脂肪 xx 克，飽和脂肪 xx 克，
反式脂肪 xx 克，碳水化合物 xx 克，糖 xx 克，鈉 xx 毫克，
填入涉及聲稱的營養素 xx 克、毫克或微克，填入其他標示的營養素 xx 克、毫克或微克

Nutrition Information Per 100g or Per 100ml

Energy xx kcal / kJ, Protein xx g, Total fat xx g, Saturated fat xx g,
Trans fat xx g, Carbohydrates xx g, Sugars xx g, Sodium xx mg,
Insert nutrient(s) involved in claim(s) xx g, mg or μg, Insert other nutrient(s) to be declared xx g, mg or μg

Nutrition Information 營養資料 Per 100g or Per 100ml/每 100 克或每 100 毫升

Energy/能量 xx kcal / kJ /千卡/千焦，Protein/蛋白質 xx g/克，
Total fat/總脂肪 xx g/克，Saturated fat/飽和脂肪 xx g/克，
Trans fat/反式脂肪 xx g/克，Carbohydrates/碳水化合物 xx g/克，
Sugars/糖 xx g/克，Sodium/鈉 xx mg/毫克，
Insert nutrient(s) involved in claim(s)/填入涉及聲稱的營養素 xx g, mg or μg/克、毫克或微克，Insert other nutrient(s) to be declared/填入其他標示的營養素 xx g, mg or μg/克、毫克或微克

Annex III

CONDITIONS FOR NUTRIENT CONTENT CLAIMS

Component	Description of the claim	Conditions[5]
Energy	(1) with the word "Low"	(*a*) Solid food containing not more than 40 kcal (170 kJ) of energy per 100 g of food; or (*b*) Liquid food containing not more than 20 kcal (80 kJ) of energy per 100 mL of food.
	(2) with the word "Free"	Liquid food containing not more than 4 kcal of energy (17 kJ) per 100 mL of food.
Fat	(1) with the word "Low"	(a) Solid food containing not more than 3 g of fat per 100 g of food; or (b) Liquid food containing not more than 1.5 g of fat per 100 mL of food.
	(2) with the word "Free"	(a) Solid food containing not more than 0.5 g of fat per 100 g of food; or (b) Liquid food containing not more than 0.5 g of fat per 100 mL of food.
Saturated Fat	(1) with the word "Low"	(*a*) Solid food containing – (i) not more than 1.5 g of saturated fat and trans fatty acids combined per 100 g of food; and (ii)saturated fat and trans fatty acids, the sum of which contributes not more than 10% of energy; or (*b*) Liquid food containing – (i) not more than 0.75 g of saturated fat and trans fatty acids combined per 100 mL of food; and (ii)saturated fat and trans fatty acids, the sum of which contributes not more than 10% of energy.
	(2) with the word "Free"	(*a*) Solid food containing not more than 0.1 g of saturated fat and trans fatty acids combined per 100 g of food; or (*b*) Liquid food containing not more than 0.1 g of saturated fat and trans fatty acids combined per 100 mL of food.

[5] Even if the declaration of nutrient content is based on "per serving" of food, the conditions of making nutrition claims are still based on the contents of the relevant nutrients per 100g or per 100mL or per 100kcal of food, as appropriate, as listed in this table

Component	Description of the claim	Conditions[5]
Trans Fat	(1) with the word "Free"	(*a*) Solid food containing – (i) not more than 0.3 g of trans fat per 100 g of food; (ii) not more than 1.5 g of saturated fat and trans fatty acids combined per 100 g of food; and (iii) saturated fat and trans fatty acids, the sum of which contributes not more than 10% of energy. (b) Liquid food containing – (i) not more than 0.3 g of trans fat per 100 mL of food; (ii) not more than 0.75 g of saturated fat and trans fatty acids combined per 100 mL of food; and (iii) saturated fat and trans fatty acids, the sum of which contributes not more than 10% of energy.
Cholesterol	(1) with the word "Low"	(*a)* Solid food containing – (i) not more than 0.02 g of cholesterol per 100 g of food; (ii)not more than 1.5 g of saturated fat and trans fatty acids combined per 100 g of food; and (iii)saturated fat and trans fatty acids, the sum of which contributes not more than 10% of energy (*b*) Liquid food containing – (i) not more than 0.01 g of cholesterol per 100 mL of food; (ii) not more than 0.75 g saturated fat and trans fatty acids combined per 100 mL of food; and (iii)saturated fat and trans fatty acids, the sum of which contributes not more than 10% of energy.
	(2) with the word "Free"	(*a*) Solid food containing – (i) not more than 0.005 g of cholesterol per 100 g of food; (ii) not more than 1.5 g of saturated fat and trans fatty acids combined per 100 g of food; and (iii)saturated fat and trans fatty acids, the sum of which contributes not more than 10% of energy. (*b*) Liquid food containing – (i) not more than 0.005 g of cholesterol per 100 mL of food;

Component	Description of the claim	Conditions[5]
		(ii)not more than 0.75 g saturated fat and trans fatty acids combined per 100 mL of food; and (iii) saturated fat and trans fatty acids, the sum of which contributes not more than 10% of energy.
Sugars	(1) with the word "Low"	(*a*) Solid food containing not more than 5 g of sugars per 100 g of food; or (*b*) Liquid food containing not more than 5 g of sugars per 100 mL of food.
	(2) with the word "Free"	(*a*) Solid food containing not more than 0.5 g of sugars per 100 g of food; or (*b*) Liquid food containing not more than 0.5 g of sugars per 100 mL of food.
Sodium	(1) with the word "Low"	Food, solid or liquid, containing not more than 0.12 g of sodium per 100 g/mL of food.
	(2) with the word "Very low"	Food, solid or liquid, containing not more than 0.04 g of sodium per 100 g/mL of food.
	(3) with the word "Free"	Food, solid or liquid, containing not more than 0.005 g of sodium per 100 g/mL of food.
Protein	(1) with the word "Low"	Food, solid or liquid, containing protein which contributes not more than 5% of energy.
	(2) with the word "Source"	(*a*) Solid food containing not less than 10% of the Chinese NRV of protein per 100 g of food; or (*b*) Liquid food containing not less than 5% of the Chinese NRV of protein per 100 mL of food; or (*c*) Food, solid or liquid, containing not less than 5% of the Chinese NRV of protein per 100 kcal of food (12% of the Chinese NRV of protein per 1 MJ of food).
	(3) with the word "High"	(*a*) Solid food containing not less than 20% of the Chinese NRV of protein per 100 g of food; or (*b*) Liquid food containing not less than 10% of the Chinese NRV of protein per 100 mL of food; or (*c*) Food, solid or liquid, containing not less than 10% of the Chinese NRV of protein per 100 kcal of food (24% of the Chinese NRV of protein per 1 MJ of food).

Component	Description of the claim	Conditions[5]
Vitamins and Minerals (Except Sodium)	(1) with the word "Source"	(*a*) Solid food containing not less than 15% of the Chinese NRV of the vitamin or mineral concerned per 100 g of food; or (*b*) Liquid food containing not less than 7.5% of the Chinese NRV of the vitamin or mineral concerned per 100 ml food; or (*c*) Food, solid or liquid, containing not less than 5% of the Chinese NRV of the vitamin or mineral concerned per 100 kcal of food (12% of the Chinese NRV of the vitamin or mineral concerned per 1 MJ of food).
	(2) with the word "High"	*(a)* Solid food containing not less than 30% of the Chinese NRV of the vitamin or mineral concerned per 100 g of food; or *(b)* Liquid food containing not less than 15% of the Chinese NRV of the vitamin or mineral concerned per 100 ml food; or; (*c*) Food, liquid or solid, containing not less than 10% of the Chinese NRV of the vitamin or mineral concerned per 100 kcal of food (24% of the Chinese NRV of the vitamin or mineral concerned per 1 MJ of food).
Dietary Fibre	(1) with the word "Source"	(*a*) Solid food containing not less than 3 g of dietary fibre per 100 g of food; or (*b*) Liquid food containing not less than 1.5 g of dietary fibre per 100 mL of food.
	(2) with the word "High"	(*a*) Solid food containing not less than 6 g of dietary fibre per 100 g of food; or (*b*) Liquid food containing not less than 3 g of dietary fibre per 100 mL of food.

Annex IV

FREQUENTLY ASKED QUESTIONS

1. What is food for special dietary use?

Food for special dietary use is those specially processed or formulated to satisfy particular dietary requirements which exist because of a particular physical or physiological condition and/or specific disease and disorders and which are presented as such. The composition of these food stuffs must differ significantly from the composition of ordinary foods of comparable nature, if such ordinary foods exist. It should be noted that the presentation of the product as a food for special dietary use needs to observe relevant provisions in the Amendment Regulation or other existing law of Hong Kong, including the Undesirable Medical Advertisements Ordinance (Cap. 231).

2. If a nutrient is specially highlighted on the package, is it considered as a nutrition claim?

Under the Amendment Regulation, a nutrition claim means any representation which states, suggests or implies that a food has particular nutritional properties. The whole presentation has to be considered on a case-by-case basis as to determine whether it is a nutrition claim. If the presentation suggests or implies that the food contains, does not contain, is rich or low in energy or certain nutrient, it is considered as a nutrition claim.

3. Are "no MSG", "no hydrogenated oil", "caffeine-free", "with electrolytes", "less sweet", "unsweetened", "sweetened", "not a significant source of", "no added" and claims on glycaemic index considered as nutrient content claim?

The above are not considered as nutrient content claim. The one "not a significant source of" is also not considered as a synonym of "low", "free" or as equivalent to "zero gram". In addition, "contains phenylalanine" and "casein free" are allowed. As a general rule, they need to be factually correct and not misleading. For claims "with vitamins" or "with minerals", all listed vitamins or minerals need to meet the conditions of respective claims.

4. If the product is not for sale, what are the controls on nutrition labelling and nutrition claims?

Under the Amendment Regulation, any person who advertises for sale, sells or manufactures for sale any prepackaged food which is not marked with the required nutrition information or contains nutrition claims that do not conform with the law commits an offence. This offence will be committed not only when the prepackaged food concerned is for sale, or is sold. For certain food products which are not for sale but constitute an advertisement itself, it is an offence if any person advertises for sale any prepackaged food and the advertisement contains any nutrition claim that does not conform with the law.

5. Conditions for nutrient content claims are different for solid and liquid food for certain nutrients. How to classify semi-solid food and mixed solid and liquid food?

For classification of food as to follow conditions of either solid or liquid food, it should be determined basing on its status as sold. For example, ice cream is in the status of solid when it is sold. Nutrient content claims for ice-cream should follow conditions set for solid food. Nutrient content claims for semi-solid food (e.g. yogurt, custard) and mixed solid and liquid food (e.g. borsch, porridge, congee) shall follow the conditions set for solid food. However, for products like milk powder that have to be reconstituted before consumption, conditions for nutrient content claims are applicable to its status after reconstitution following instructions provided on the package. The preparation instructions should be clearly stated.

6. If claims are made in languages other than Chinese and English, are they still being covered by the Amendment Regulation?

Nutrition claims made in any language are covered by the Amendment Regulation and all relevant requirements are applicable to products making nutrition claims in any language. In respect of products with exemption status making nutrition claims in a language other than Chinese or English, the exemption will be rendered invalid.

7. What is the language requirement for the information in the nutrition label?

Information of mandatorily required nutrients in nutrition label should be written in English language, Chinese language (simplified or traditional) or in both languages, but numbers may be expressed in Arabic numerals. However, the information shall be in both English and Chinese languages if both languages are used in the marking or labelling of the prepackaged food.

8. Are nutrient capsules and tablets considered as drug or food?

In general, vitamin and mineral capsules are considered as pharmaceutical products and need to be registered under the Pharmacy and Poison Board. Pharmaceutical products are controlled under the Pharmacy and Poisons Ordinance. Other nutrient capsules and tablets are also considered as pharmaceutical products when they carry medicinal claims (e.g. prevention and treatment of disease or disease symptom).

9. Are trans fatty acids from natural source excluded from the labelling requirements?

In the Amendment Regulation, trans fatty acids mean the sum of all unsaturated fatty acids which contain at least one non-conjugated and trans double bond. Basically, it follows the definition of trans fatty acids as stated in the Codex Guidelines on Nutrition Labelling. Conjugated trans fatty acids from natural and industrial sources are excluded from the definition. However, if a food contains non-conjugated trans fatty acids, no matter of its source, their contents should be declared according to the requirements of the Amendment Regulation.

10. How to label nutrient content of assorted products packed and sold in a single pack? Which one to label if smaller packages are packed to larger packages?

If the assorted products inside a single package are distinctly different from each other, the following options may be taken: (i) a separate nutrition label for each variety of product in the package, or (ii) an aggregate label (i.e., a single nutrition label including nutrient content information in separate columns for each variety). If the assorted products are of similar nature (e.g., chocolate with different flavours), the nutrient contents of different varieties are similar and it is likely that one person would eat an assortment of the products at the same time, a composite label that provides one set of nutrition information based on a weighted average of all of the varieties in the assortment could be used.

For food items in small packages packed into bigger package, if the bigger package is sold as such, this bigger package should be labelled in accordance with Food and Drugs (Composition and Labelling) Regulations Cap. 132W, unless otherwise exempted.

Annex V

GUIDANCE NOTES ON
EXEMPTION FROM NUTRITION LABELLING
UNDER SMALL VOLUME EXEMPTION SCHEME

1. Any prepackaged food product may be granted by the Director of Food and Environmental Hygiene ("DFEH") with an exemption from the legal requirements of providing nutrition information under Part 1 of Schedule 5 to the Food and Drugs (Composition and Labelling) Regulations, Cap. 132W, upon application by the importer or the manufacturer concerned, if DFEH is satisfied that the annual sales volume of the product of the same version in Hong Kong would not exceed 30,000 units.

2. In determining whether certain prepackaged foods are of the same version, ingredients, packing size, flavour, manufacturer/packer, container and other features of the foods will be taken into consideration.

3. Only importers (for imported products) or manufacturers (for local products) are eligible to apply for the exemption, either through the web-based platform or in writing (by post or by fax or in person) with standard application form.

4. The applicant should submit his/her/company's particulars and the details about the food product including the brand name, food name, net weight/volume/count, country of origin, manufacturer's or packer's particulars, list of distribution (that is, names and addresses of the distributors/retailers), label and pictures, and the bar code (if available) of the product.

5. The exemption is product-specific and trader-specific (that is, does not cover other products sold by the same importer or manufacturer to whom the exemption is granted ("the grantee"), or the same product sold by non-grantees).

6. The exemption will be granted/renewed subject to the observance of conditions as imposed by DFEH, which include the followings:

   (a) The grantee should inform the distributors and retailers that the exempted product should bear a specific label/sticker indicating the exemption status of the product when they are displayed for sale. The design, form and size of label/ sticker are specified in the Appendix.

   (b) The grantee should notify DFEH of any changes to his/her/company's particulars, or to the names and addresses of the distributors/retailers in respect of the exempted product within one month of such changes.

   (c) The grantee should keep for at least two years from the effective date of granting / renewal of the exemption an accurate and up-to-date record of distribution in respect of the exempted product. Such record shall be made available for inspection upon request by DFEH.

   (d) The grantee should report to DFEH the sales volume in respect of the exempted product on a monthly basis. The grantee should produce for inspection upon request by DFEH relevant records or accounts to support the sales volume so reported.

   (e) The grantee should allow any person appointed by the DFEH to inspect the records or accounts related to the sales volume of the exempted product.

7. An annual fee of $345 and $335 will be charged for the granting and renewal of exemption respectively. The fees, which are subject to future adjustment, are determined on the basis of full cost recovery.

8. When the 30,000-unit exemption limit is exceeded, the exemption in relation to the subject product would be revoked (that is, affecting all parties holding exemption covering the same product), and sale of the subject product without proper label on nutrition information after revocation of exemption would be a contravention to the labelling regulations. If any condition imposed by DFEH is breached by a grantee, the exemption in relation to the party concerned would be revoked.

9. If the exemption limit is not exceeded at the end of one year counting from the effective date of the first exemption granted in relation to the product concerned, the exemption may be renewed for the following year, subject to the approval of DFEH and payment of annual renewal fee by the grantee; and the annual sales volume recorded will be reset to zero. All the grantees in respect of the subject product are required to pay the renewal fee at the same time regardless

of the respective effective dates of their own exemptions, if they opt to continue to enjoy the exemption.

10. When displayed for sale:

(a) The exempted product should bear a specific label/sticker indicating the exemption status (see Appendix); and

(b) The exemption number assigned to the product should be clearly marked on either the label/sticker or in close proximity to the place where the exempted product is displayed for sale. The retailers must ensure that these requirements are complied with, as the sale of the subject product without proper label on nutrition information would be a contravention to the labelling regulations.

Appendix

Label Requirements for Prepackaged Food Exempted from Nutrition Labelling under Small Volume Exemption Scheme

(1) Every package of the prepackaged food which is granted with exemption from providing nutrition labelling due to small volume exemption shall bear a label upon which is printed distinctly and legibly with the following wordings:

此乃豁免營養標籤產品
Nutrition Labelling Exempted

豁免編號 ：
Exemption No. : _____

(2) The wordings shall be -
(a) in both Chinese and English languages;
(b) of the type size not smaller than 10 point (or not smaller than 6 point if the total surface area of the food package is less than 200 cm^2);
(c) printed in dark block type upon a light-coloured ground or in light block type upon a dark-coloured ground; and
(d) enclosed by a surrounding line in the shape of a rectangle, a square or a circle.

(3) The label shall include no matter other than the wordings shown above.

(4) The label shall be securely affixed to or form part of the package, and shall be so placed on the side or top of the package as to be clearly visible.

(5) The Exemption No. as assigned by the Director of Food and Environmental Hygiene shall be put down in the space provided on the label. Alternatively, the Exemption No. may be marked legibly on a conspicuous place in close proximity to where the exempted product is displayed for sale, in such a way that it can be identified to be related to the product (e.g. on the display card for the food name and price put on the shelf). In such case, the part on Exemption No. can be skipped from the label.

(6) Samples (for reference only)

(a) With Exemption No. Separately Displayed

(i) Products with package of total surface area of 200 cm^2 or more (wordings shall be of type size not smaller than 10 point)

(ii) Products with package of total surface area less than 200 cm^2 (wordings shall be of type size not smaller than 6 point)

(b) With Exemption No. Marked on the Label

(i) Products with package of total surface area of 200 cm^2 or more (wordings shall be of type size not smaller than 10 point)

此乃豁免營養標籤產品
Nutrition Labelling Exempted

豁免編號 Exemption No.: 1234

此乃豁免
營養標籤產品
Nutrition Labelling Exempted

豁免編號
Exemption No.:
1234

此乃豁免
營養標籤產品
Nutrition Labelling Exempted

豁免編號
Exemption No.:
1234

(ii) Products with package of total surface area less than 200 cm^2 (wordings shall be of type size not smaller than 6 point)

此乃豁免營養標籤產品
Nutrition Labelling Exempted

豁免編號 Exemption No.:1234

此乃豁免
營養標籤產品
Nutrition Labelling
Exempted

豁免編號
Exemption No.: 1234

此乃豁免
營養標籤產品
Nutrition Labelling
Exempted

豁免編號
Exemption No.: 1234

食物環境衞生署
Food and Environmental
Hygiene Department

Published by the Centre for Food Safety,
Food and Environmental Hygiene Department
Printed by the Government Logistics Department
(08/08)