

Ingredient Labelling

User guide to Standard 1.2.4 – Labelling of Ingredients

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Background

In this user guide, the ‘old Code’ means Volume 1 of the *Food Standards Code* (the *Australian Food Standards Code*). The ‘new Code’ means Volume 2 of the *Food Standards Code* (the *Australia New Zealand Food Standards Code*). The ‘New Zealand regulations’ means the *New Zealand Food Regulations 1984*.

In adopting the new Code in November 2000, the Ministerial Council agreed to a two-year transition period. After this, the new Code will replace both the old Code and the New Zealand regulations.

During this two-year phase-in period, foods in Australia may comply with either the old Code or the new Code (but not a combination of these). In New Zealand, foods may comply with the old Code or the new Code or the New Zealand regulations (but not a combination of these).

After this, the old Code and New Zealand regulations will be repealed and all food sold in Australia and New Zealand will have to comply with the new Code.

The new Code will mean changes in the way manufacturers and retailers make and present food for sale.

The Australia New Zealand Food Authority (ANZFA) has developed this user guide, in consultation with Australian and New Zealand government and industry representatives, to help manufacturers and retailers interpret and apply Standard 1.2.4 – Labelling of Ingredients in the new Code. The guide may also be used by food officers to help interpret food standards in the new Code.

This user guide, unlike the standard itself, is not legally binding. If in any doubt about interpreting the standards, you should seek independent legal advice.

As well as complying with food standards requirements, you must also continue to comply with other legislation. In Australia, this legislation includes the *Trade Practices Act 1974*, the *Imported Food Control Act 1992*, and State and Territory Fair Trading Acts and Food Acts. In New Zealand, this legislation includes the *Food Act 1981* and *Fair Trading Act 1986*.

Purpose

This user guide explains when ingredient labelling is required and the way in which it must be presented. The guide sets out specific requirements for labelling and naming ingredients and compound ingredients.

Which foods must have a list of ingredients on the label?

All packaged food must include a statement or list of ingredients on the label except some exempt foods that are listed later in this guide (see *Exempt foods*).

What is an ingredient?

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

Where on the label should the statement of ingredients be placed?

The statement of the ingredients must be prominent and legible.

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

Clause 2 of Standard 1.2.9 – Legibility Requirements requires the declaration of the ingredients of a food to be prominent and legible.

For further guidance on legibility requirements see ANZFA's user guide on legibility requirements for food labels.

How should ingredients be declared in the statement of ingredients?

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

- the common name of the ingredient

- a name that describes the true nature of the ingredient, or
- where applicable, a generic name for the ingredient.

The names of ingredients should be accurate and sufficiently detailed to ensure that they are not false, misleading or deceptive, or likely to mislead or deceive. For example, orange juice made from reconstituted orange juice should be declared as ‘reconstituted orange juice’ or as ‘water, orange juice concentrate’. It should not be declared as ‘orange juice’ as this is potentially misleading.

For further advice on naming requirements (describing the true nature of a food and acceptable common names of food) see ANZFA’s user guide on representations about food.

The genetic modification (GM) status of an ingredient must also be declared where required by the new Code. This declaration may be made as part of the ingredient list.

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

For more information on the declaration of genetically modified foods see the user guide on labelling genetically modified food.

Generic names

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

Generic names permitted under the standard for ingredients are:

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

Example

An ingredient list for a food containing apple, pear and peach may be written as:

Wheat flour, soybean oil, fruit, sugar, salt.

Manufacturers may choose to elaborate by also listing the individual fruits after the generic name but this is not mandatory, e.g.

Wheat flour, soybean oil, fruit (apple, pear, peach), sugar, salt.

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

For more information see ANZFA's user guide on percentage labelling. This guide explains Standard 1.2.10 – Characterising Ingredients and Components of Food.

Example

'Milk solids' may be used to describe milk powder, skim milk powder, dried milk products standardised in the new Code and/or any two or more of the following ingredients: whey, whey powder, whey proteins, lactose, caseinates, milk proteins and milk fat.

Suitable words may be added to further characterise the ingredient, e.g.

Cheese **powder**, poultry meat **fillets**, **dried** vegetables.

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

- **Cereals** — where the cereal is wheat, rye, barley, oats, or spelt, the specific name of the cereal must be declared.
- **Fats or oils** — must be qualified as to whether the source is animal or vegetable.

Where the source of vegetable oil is peanut, soybean or sesame, the specific source name must be declared.

The source of animal fats or oils must be specifically declared for dairy products, including ice cream.

- **Fish** — if crustacea, the specific name of the crustacea must be declared.
- **Nuts** — the specific name of the nut must be declared.
- **Starch** — where the source of the starch is wheat, rye, barley, oats, or spelt, the specific name of the cereal must be declared. The name ‘starch’ may be used for any unmodified starch or any starch that has been modified by either physical means or enzymes.
- **Sugar** — may be used to describe white sugar, white refined sugar, caster sugar, loaf sugar, cube sugar, icing sugar, coffee sugar, coffee crystals, or raw sugar.

The word ‘sugars’ must not be used in a statement of ingredients because separate identification of individual sugars, such as lactose, fructose etc. is required.

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

In what order should ingredients be listed?

Ingredients must be listed in descending order of ingoing weight: the statement must begin with the ingredient in the largest quantity and end with the ingredient in the smallest quantity, based upon the ingoing weight of the ingredients.

The exceptions to this requirement are:

- Where a dehydrated ingredient is reconstituted during preparation, manufacture or handling of the food. In this case, the position of that ingredient in the statement of ingredients may be determined by the weight of the ingredient before dehydration.

Example

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

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

- Where a concentrated ingredient is reconstituted during preparation, manufacture or handling of the food. In this case, the position of that ingredient in the statement of ingredients may be determined by the weight of the ingredient before concentration.

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

- Where any dehydrated or concentrated food is intended to be reconstituted in accordance with directions. In this case, the ingredients may be stated in descending order of proportion by weight in the reconstituted product, provided it is clear that the ingredients are being declared in order of their weight when reconstituted.

Example

If a dried soup mix is sold to consumers to be rehydrated before consumption, then the ingredient list can be based upon the weights of the ingredients when rehydrated according to the directions.

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

- Where added water has been completely removed and/or used for reconstitution during manufacture, preparation or handling, it need not be included in the ingredient list. If it has been partially removed during manufacture, preparation or handling, then its position in the ingredient list should reflect the amount remaining in the final food rather than the ingoing amount (see *How do I declare added water and volatile ingredients?* for more detail).
- Where a volatile ingredient has been completely removed and/or used for reconstitution during manufacture, preparation or handling, it need not be included in the ingredient list. If it has been partially removed during manufacture, preparation or handling, then its position in the ingredient list should reflect the amount remaining in the final food

rather than the ingoing amount (see *How do I declare added water and volatile ingredients?* for more detail).

Clause 5 of Standard 1.2.4 specifies the order in which ingredients should appear in the ingredient list.

Exempt foods

The following packaged foods are exempt from having a list of ingredients on the label.

- Where the food is labelled with the name of the food, and the ingredient list would be the same as the name of the food, e.g. 100% orange juice. Other examples are ‘sugar’ or ‘apple and pear juice’. It would be unnecessary duplication to require ingredient listings in cases like this.

Note that this exemption does not apply if the food contains ingredients other than those in the name. For example, if the apple and pear juice contained sulphur dioxide as a preservative then the name ‘apple and pear juice’ obviously would not be sufficient to describe all of the ingredients. In this case, the ingredient list must be included on the label and must include sulphur dioxide as well as the apple and pear juice.

- Where the food is an alcoholic beverage standardised by Part 2.7 of the new Code (including beer, wine, fruit wine and spirits), it is exempt from ingredient labelling under Standard 1.2.4. However, there are comprehensive requirements in the new Code for declaring the alcohol content of all beverages containing at least 0.5% alcohol by volume and other foods containing alcohol.

Alcoholic beverages not covered by Part 2.7 of the new Code are not exempt from ingredient labelling requirements. For example wine-based drinks with less than 70% wine, ready-to-drink spirits/mixer products and newly developed alcoholic beverages that are not standardised in Part 2.7 of the new Code must be fully ingredient labelled.

- Where the food is contained in a small package, e.g. a small package of chewing gum, it does not need to include an ingredient list on the label. A small package is a package with a surface area of less than 100cm².

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

- Where the food is liquid milk or cream, or a liquid milk product or cream product, sold in glass bottles with no label other than that on the foil cap.

Although these foods are exempt from ingredient labelling, manufacturers may choose to list the ingredients of these foods on labels. However, if manufacturers choose to list ingredients then the statement of ingredients must comply with the ingredient labelling requirements of Standard 1.2.4.

Clause 2 of Standard 1.2.4 lists foods exempt from ingredient labelling.

Standard 2.7.1 – Labelling of Alcoholic Beverages and Food Containing Alcohol contains labelling requirements for foods containing alcohol.

Clause 1 of Standard 1.2.1 – Application of Labelling and Other Information Requirements defines small packages.

Information requirements for food in small packages are outlined in ANZFA's user guide on an overview of food labelling.

For more information on the declaration of certain foods and substances in food see ANZFA's user guide on warning and advisory declarations.

Exempt ingredients

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

- **An ingredient of a flavouring.** Flavourings must be declared (see *How do I declare flavourings?*) but the substances used to make the flavouring, i.e. the ingredients in the flavouring, need not be declared. 'Flavouring' means a flavouring as defined in Schedule 5 of Standard 1.3.1.
- **A volatile ingredient**, such as alcohol or water, that is completely removed during manufacture need not be declared.
- **Added water** need not be declared where:

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

If a manufacturer wishes to use the first exemption then the placement of the reconstituted ingredient in the ingredient list must be based on its reconstituted weight.

Similarly for brine, broth and syrup, the added water need not be declared. However, the broth, brine or syrup must be declared on the basis of the weight of the broth, brine or syrup that has been used as an ingredient.

- **Permitted processing aids.** Processing aids used in accordance with Standard 1.3.3 – Processing Aids are generally exempted from declaration on the label of a food and need not be declared. This exemption is subject to overriding requirements elsewhere in the new Code. For example, if a genetically modified processing aid is used **and** novel DNA and/or novel protein from that processing aid are present in the final food then the processing aid and its GM status generally must be declared. This declaration may be made as part of the ingredient list.

For further information see the user guide on labelling genetically modified food.

For reasons of public health and safety and for consumer information the presence of certain substances and foods must always be declared in mandatory warning or advisory statements or declarations. The exemptions listed above do not apply in relation to these substances and foods.

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

Standard 1.3.3 – Processing Aids lists permitted processing aids.

Standard 1.2.3 – Mandatory Warning and Advisory Statements and Declaration lists foods and substances in foods that must always be declared.

For more information on mandatory and advisory statements and declarations see ANZFA's user guide on warning and advisory declarations.

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

For more information on the required declarations for genetically modified foods see the user guide on labelling genetically modified food.

Frequently asked questions

How do I declare added water and volatile ingredients?

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

After calculating the weight of added water to be declared, the word 'water' must be placed in the list of ingredients immediately following the ingredient with the closest higher ingoing weight.

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

Added water or volatile ingredient that is **completely** removed during the course of manufacturer need not be declared in the ingredient list.

Clause 5 of Standard 1.2.4 requires ingredients to be declared in the statement of ingredients in descending order of ingoing weight and lists the exceptions to this requirement.

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

What about compound ingredients?

A compound ingredient is an ingredient of a food that is itself made from two or more ingredients, e.g. spaghetti, which is made from flour, egg and water.

Compound ingredients must be declared in the ingredient list. They may be declared in either of two ways:

- by declaring the compound ingredient by name in its appropriate place in the list of ingredients, i.e. in order of ingoing weight, and then listing the ingredients of the compound ingredient in brackets after the name of the compound ingredient, in descending order of their ingoing weight in the compound ingredient; or
- by declaring all of the ingredients of the compound ingredient separately as if they were individual ingredients of the final food.

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

Example

Option 1

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

The ingredient list for a milk chocolate biscuit may be declared as:

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

OR

Option 2

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

The ingredient list for a milk chocolate biscuit may be declared as:

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

Clause 6 of Standard 1.2.4 lists requirements for declaration of compound ingredients, and excepts food standardised in Standard 2.9.2 – Food for Infants from using option 1.

ARE THERE ANY INGREDIENTS OF COMPOUND INGREDIENTS THAT NEED NOT BE DECLARED?

All the ingredients of compound ingredients must be declared except where the compound ingredient is an alcoholic beverage specified in Part 2.7 of the new Code. In these cases, the name of the alcoholic beverage must be declared in the ingredient list, e.g. beer, wine, brandy, rum, but the component ingredients need not be declared.

Standard 1.2.3 – Mandatory Warning and Advisory Statements and Declarations lists foods and substances that must be declared irrespective of any other labelling exemptions.

For more information on the declaration of certain foods and substances in food see ANZFA's user guide on warning and advisory declarations.

Standard 1.5.2 – Food Produced Using Gene Technology lists labelling requirements for genetically modified foods that must be fulfilled irrespective of any other labelling exemptions.

For more information on the required declaration of genetically modified foods see the user guide on labelling genetically modified food.

WHICH FOOD ADDITIVES IN COMPOUND INGREDIENTS SHOULD BE DECLARED?

Where a compound ingredient is present at 5% or more in a food, all the food additives in the compound ingredient must be declared.

Where a compound ingredient is present at less than 5% in a food, only those food additives that are still performing a technological function in the final food need be declared. However, this is subject to declaration requirements under clause 4 of Standard 1.2.3 – Mandatory Warning and Advisory Statements and Declarations.

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

Compound ingredients present at less than 5% in a food may contain food additives that are not performing a technological function in the final food. These food additives need not be declared.

Examples

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

Lecithin added to milk powder, which is then incorporated into a cake mix, is not likely to be performing a function in the cake.

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

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

HOW SHOULD ALTERNATIVE INGREDIENTS BE DECLARED?

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

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

When using this option, you must make it clear that the alternate ingredients are being declared.

Example

The statement of ingredients for a biscuit may read:

Flour, safflower oil or sunflower oil, sugar, water.

The following situations would be considered to be an abuse of the provision.

- Declaring alternative ingredients when you have no intention of using the alternative ingredient.
- Declaring alternative ingredients when you have never used the alternative ingredient and have never investigated the use of the alternative ingredient from a formulation perspective.
- Declaring alternative ingredients when you have used alternative ingredients in the past but no longer wish to continue with the use of alternative ingredients.

In all the above situations manufacturers should produce new labels to correctly reflect the ingredients used in the food. The use of existing stockpiles of old labels should be discussed with the relevant enforcement agency.

Clause 7 of Standard 1.2.4 lists requirements for declaration of alternative ingredients.

HOW SHOULD FOOD ADDITIVES BE DECLARED?

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

If a genetically modified food additive is used **and** novel DNA and/or novel protein from that food additive are present in the final food, the food additives generally must be declared as 'genetically modified'. This declaration may be made as part of the ingredient list.

For further information on the declaration of genetically modified foods see the user guide on labelling genetically modified food.

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

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

HOW MUST FOOD ADDITIVES BE NAMED?

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

Where a food additive must be declared, it must appear in the ingredient list in its correct place by using its appropriate class name (from Schedule 1), followed by the food additive's specific name **or** code number (from Schedule 2). A food additive that cannot be classified in one of the classes specified in Schedule 1 must be declared by using its prescribed name (from Schedule 2). Note that enzymes need only be declared by the class name 'enzyme' and not by specifically declaring the name of the enzyme.

Where a food additive can be classified in more than one class, the class name used must be the class name that best reflects the function of the food additive in the food.

Example

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

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

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

Example

X does not have a class name listed in schedule 1 but its prescribed name is listed in Schedule 2 along with its code number. In the ingredient list X can be listed as X or X (code number) but not just as the code number.

HOW DO I DECLARE FLAVOURINGS?

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

- the word 'flavouring' or 'flavour', or

- a more specific name or description of the flavouring.

Where caffeine is added to a food it must always be declared as 'caffeine' in the ingredient list.

Where L-glutamic acid, monosodium glutamate, monopotassium L-glutamate, calcium di-L-glutamate, monoammonium L-glutamate, magnesium di-L-glutamate, disodium guanylate, disodium inosinate, and disodium 5'-ribonucleotides are added to a food as a flavouring, their presence must be specifically declared by their name or code number (from Schedule 2 of Standard 1.2.4).

The genetic modification (GM) status of the flavouring must also be declared where required by the new Code. This declaration may be made as part of the ingredient list. Where a genetically modified flavouring is used and it makes up no more than 0.1% of the food then it is exempt from requirements to declare its GM status.

For more information on labelling of genetically modified foods see the user guide to labelling genetically modified food.

HOW SHOULD ALTERNATIVE FOOD ADDITIVES BE DECLARED?

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

Example

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

CAN I GIVE EXTRA INFORMATION ON FOOD ADDITIVES?

You may use additional words to qualify class names or food additives so long as the extra information is not likely to be false, misleading or deceptive to consumers.

How should vitamins and minerals be declared?

Vitamins and minerals added to foods may be declared in the same way as food additives using the class name ‘vitamin’ or ‘mineral’.

Clause 9 of Standard 1.2.4 lists requirements for declaring vitamins and minerals in the ingredient list.

Percentage labelling of characterising ingredients and components

‘Percentage labelling’ means including on a food label the percentage of a key ingredient or component contained in that food. These key ingredients and components are known as **characterising** ingredients and components.

All foods must bear a declaration of the percentage of any characterising ingredient(s) and component(s) except where specific exemptions apply.

Percentage labelling information may be placed anywhere on the label. For example, the declaration may appear near the name of the food or in or near the ingredient list. However, if the declaration of a characterising ingredient is made in the ingredient list, it must appear immediately after the name of the ingredient in the ingredient list.

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

See also ANZFA’s user guide on percentage labelling.

Where can I get more information?

For more information on the new standards call the:

Standards Information Unit

1300 652 166 (Australia)

0800 441 571 (New Zealand) or

Email: advice@anzfa.gov.au

See also

ANZFA’s user guides on:

- Legibility Requirements for Food Labels
- Representations About Food
- Overview of Food Labelling
- Warning and Advisory Declarations
- Percentage Labelling.

See also the user guide on Labelling Genetically Modified Foods.

Attachment 1

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

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

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

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

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

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

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

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

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

If 'D' is less than 5 then added water need not be declared in the ingredient list.