

EXECUTIVE NOTE

THE FOOD LABELLING (NUTRITION INFORMATION) (SCOTLAND) REGULATIONS 2009 (SSI 2009/328)

1. The above instrument was made by the Scottish Ministers in exercise of the powers conferred by sections 16(1)(e), 17(1) and 48(1) of the Food Safety Act 1990 and all other powers enabling them to do so. This instrument is subject to negative resolution procedure.

Policy Objectives

2. The purpose of this instrument is to implement into Scottish law, Commission Directive 2008/100/EC which amends Council Directive 90/496/EEC on nutrition labelling of foodstuffs (the NLD). The NLD defines the requirements for nutrition labelling on pre-packed foods, including technical requirements, and was implemented into law for England, Scotland and Wales by the Food Labelling Regulations 1996 (as amended), and by similar but separate legislation for Northern Ireland.
3. This update to the NLD will benefit consumers, enforcement officers and members of the food industry by ensuring nutrition information provided on food labels is based on the most up-to-date information available.

Policy Background

4. The rules which govern nutrition labelling are laid out in the Nutrition Labelling Directive (NLD). This defines the requirements for nutrition labelling on pre-packed foods, including technical requirements and was implemented into law for England, Scotland and Wales by the Food Labelling Regulations 1996 (FLR) (as amended), and by similar but separate legislation for Northern Ireland.
5. Although generally complete the current rules lack clarity about legal requirements for industry and enforcement authorities with regard to fibre which has previously not been defined. There is also a need to update specific technical issues.
6. This Regulation introduces a definition for fibre.
7. The FLR defines energy conversion factors; these are required to calculate the energy present in a foodstuff. Scientific and technological advances relating to food ingredients mean that new energy conversion factors are required to ensure the consumer is not misled as to the overall energy content for some foodstuffs. This instrument adds energy conversion factors for fibre; 2 kcal/g (8kJ/g) and erythritol (0 kcal/g).
8. The FLR lists the vitamins and minerals which may be declared as part of nutrition labelling and specifies their recommended daily allowances (RDAs). It is necessary to

update and complete these lists to take into account other legislation on food supplements, vitamins and minerals fortification and nutrition and health claims as well as scientific developments since the lists were first established.

Consultation

9. Article 9 of EC Regulation 178/2002, laying down the general principles and requirements of food law, requires open and transparent public consultation on the revision of food law, save in respect of measures made in circumstances of urgency. These Regulations were not made in circumstances of urgency and therefore full public consultation was undertaken as follows.
10. The Food Standards Agency Scotland consulted publicly with a total of 171 stakeholders (industry, consumer groups and enforcement authorities) on the new instrument. The consultation documents were also made available on the Food Standards Agency website. Within Government, the Food Standards Agency Scotland consulted with the Scottish Government and Scottish Government Health Officials. A total of two responses were received but no substantive comments were received on the draft instrument.
11. A summary of the responses received may be found in the Scottish consultation section of the Food Standards Agency website.
12. A list of the Interested Parties consulted is attached.

Financial Implications

13. The instrument will impact upon food businesses where the main direct potential cost would be a necessary labelling change. Labels and/or ingredient lists will have to be amended to reflect the change to the legislation.
14. However, given the three year transition period, it is assumed that most products will be relabelled within this period and therefore the labelling changes will be absorbed within normal product re-labelling cycles. The majority of consultation responses received throughout the UK as a whole have agreed with this assumption. The responses received within Scotland have not raised any issues in this regard.
15. The Local Authorities Coordinators of Regulatory Services (LACORS) have agreed with the Food Standards Agency's estimates of cost for the enforcement of this instrument, namely £320 for the familiarisation of enforcement officers within the 32 Local Authorities within Scotland; and £7.50 per food business, again for familiarisation costs.

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TRANSPOSITION NOTE: The Food Labelling (Nutrition Information) (Scotland) Regulations 2009 (SSI 2009/328)

This transposition note indicates how Commission Directive 2008/100/EC which amends Directive 90/496/EEC on nutrition labelling will be transposed into legislation in Scotland by the Food Labelling (Nutrition Information) (Scotland) Regulations 2009, which amend the Food Labelling Regulations 1996.

Commission Legislation and Article	Objective	Implementation	Responsibility
Commission Directive 2008/100/EC Article 1 (1), 1 (4) and Annex II	Introduction of definition of fibre	Regulation 2 (2)(b)	The Scottish Ministers through new Regulations
Commission Directive 2008/100/EC Article 1 (2)	Introduction of energy conversion factors for fibre and erythritol	Regulation 2 (6)	The Scottish Ministers through new Regulations
Commission Directive 2008/100/EC Article 1 (3) and Annex I	Replaces and completes list of recommended daily allowances for vitamins and minerals	Regulation 2(4) & (5)	The Scottish Ministers through new Regulations
Commission Directive 2008/100/EC Article 2	To prohibit trade in products which do not comply with Directive from 31 October 2012	Regulation 2 (3)	The Scottish Ministers through new Regulations

FINAL REGULATORY IMPACT ASSESSMENT

1. TITLE OF THE PROPOSAL

THE FOOD LABELLING (NUTRITION INFORMATION) (SCOTLAND) REGULATIONS 2009

2. PURPOSE AND INTENDED EFFECTS OF THE MEASURE

(i) Objective

The purpose of this proposed Scottish Statutory Instrument (SSI) is to implement into Scottish Law, Commission Directive 2008/100/EC which amends Council Directive 90/496/EEC on Nutrition Labelling of Foodstuffs (the NLD), by adding a definition of 'fibre'; energy conversion factors for fibre and erythritol; and an updated list of vitamins and minerals and their recommended daily allowances.

This will benefit consumers, enforcement officers and members of the food industry by ensuring nutrition information provided on food labels is based on the most up to date information available.

The Directive will apply in all EU member states. Separate but parallel implementing legislation will be made in respect of England, Wales and Northern Ireland.

The intended effect is to update the legislation to take into account scientific and technological developments. This in turn will ensure that consumers have up to date and accurate nutritional information on the purchases they make, producers will be required to update their nutritional information taking into account these new values on the food which they sell and it will be easier for enforcement officers to verify and check claims.

(ii) Background

Food labelling is an area of European Union competence. The rules which govern nutrition labelling are laid out in the NLD. The NLD defines the requirements for nutrition labelling on pre-packed foods, including technical requirements, and was implemented into law for England, Scotland and Wales by the Food Labelling Regulations 1996 (as amended), and by similar but separate legislation for Northern Ireland.

The nutritional composition of a food product is an essential piece of information used by consumers to make informed choices about the food they buy or consider buying. The current rules lack clarity about legal requirements for industry and enforcement authorities. Directive 2008/100/EC updates certain technical aspects of Council Directive 90/496/EEC on the NLD to recognise scientific and technological developments since 1990 as set out in more detail below.

Fibre

Directive 90/496/EEC does not define fibre. However the Nutrition and Health Claims made on Foods Regulation (1924/2006) (the NHCR) lays down conditions for nutrition claims to be made about fibre (source of fibre, high fibre). There is a need to define fibre to ensure there is a consistent basis within the UK and across Europe for fibre labelling and claims.

The definition of 'fibre' in Annex II to Commission Directive 2008/100/EC states:

"fibre" means carbohydrate polymers with three or more monomeric units, which are neither digested nor absorbed in the human small intestine and belong to the following categories:

- edible carbohydrate polymers naturally occurring in the food as consumed;
- edible carbohydrate polymers which have been obtained from food raw material by physical, enzymatic or chemical means and which have a beneficial physiological effect demonstrated by generally accepted scientific evidence;
- edible synthetic carbohydrate polymers which have a beneficial physiological effect demonstrated by generally accepted scientific evidence.

Energy conversion factors

The NLD defines energy conversion factors; these are required to calculate the energy present in a foodstuff. Scientific and technological advances relating to food ingredients mean that new energy conversion factors are required to ensure the consumer is not misled as to the overall energy content of some foodstuffs. Directive 2008/100/EC adds energy conversion factors for fibre (2 kcal/g (8kJ/g)) and erythritol (0 kcal/g (0kJ/g)).

Vitamins and minerals and their recommended daily allowances

- The Annex to the NLD lists the vitamins and minerals which may be declared as part of nutrition labelling and specifies their recommended daily allowances (RDAs). The NHCR, Addition of Vitamins and Minerals and of Certain Other Substances on Foods Regulation (1925/2006) (the AVMR) and the Food Supplements Directive (Directive 2002/46/EC) (the FSD) all refer to the NLD Annex, and the RDAs listed there, for the purposes of labelling. However these Regulations and Directives contain a fuller list of vitamins and minerals than the one currently given in the older NLD. In order to ensure coherence with these Regulations and Directives there is a need to update the current list of vitamins and minerals and associated RDAs (see revised table on page 3).

<u>Vitamin/mineral</u>	<u>Recommended Daily Allowance</u>
Vitamin A	800 µg
Vitamin D	5 µg
Vitamin E	12 mg

Vitamin K	75 µg
Vitamin C	80 mg
Thiamin	1.1 mg
Riboflavin	1.4 mg
Niacin	16 mg
Vitamin B6	1.4 mg
Folic acid	200 µg
Vitamin B12	2.5 µg
Biotin	50 µg
Pantothenic acid	6 mg
Potassium	2000 mg
Chloride	800 mg
Calcium	800 mg
Phosphorus	700 mg
Magnesium	375 mg
Iron	14 mg
Zinc	10 mg
Copper	1 mg
Manganese	2 mg
Fluoride	3.5 mg
Selenium	55 µg
Chromium	40 µg
Molybdenum	50 µg
Iodine	150 µg

Timetable for Directive

- 29 October 2008 – Directive 2008/100/EC was published in the Official Journal having come into force on the 28 October 2008.
- Member States must transpose the Directive into national legislation by 31 October 2009.
- 31 October 2012 – After this date all label changes should be in place.

(iii) Rationale for Government Intervention

Failure to implement would bring disadvantages to consumers, industry, and enforcement authorities. It would mean consumers would not have access to certain aspects of the nutritional content of some foods in the market; industry would be unable to comply with all the legislation as it is not coherent; and enforcement officers would have to enforce legislation which is contradictory.

Failure to implement would also be a risk to government in that it would result in a serious breach of the UK's obligations under the EC treaty and would be likely to attract infraction proceedings by the Commission against the UK under Article 226 of the EC treaty and potential fines. Other Member States could also initiate action under Article 227. Ultimately, the UK would be forced to implement.

3. DEVOLUTION

The proposed regulations will apply in Scotland only. Parallel legislation to implement Directive 2008/100/EC will be introduced in England, Wales & Northern Ireland.

4. CONSULTATION

(i) Within Government

The new Regulations do not impact directly on the work of other Government departments but the Scottish Government, Scottish Government Health Officials and the Improving Regulation In Scotland Unit within the Scottish Government were consulted since this Regulation will impact on their responsibilities.

The Local Authorities Coordinators of Regulatory Services (LACORS) were consulted and they confirmed that the time and costs detailed within the RIA are realistic.

(ii) Public Consultation

In Scotland, the Food Standards Agency formally consulted a wide range of stakeholders (including consumer and health professional groups, manufacturers and food industry bodies, enforcement bodies, individuals and government departments), on the European Commission's proposal to amend the nutrition labelling Directive, between 10 March and 21 April 2008.

A further consultation was held in Scotland on a Draft Scottish Statutory Instrument to implement the Directive into national law between 6 March and 29 May 2009. The Agency consulted with a total of 171 stakeholders from industry, consumer groups and enforcement during this time.

Two responses were received from Scottish stakeholders but no substantive comments were made. Responses to the parallel consultations held in England, Wales & Northern Ireland were generally in agreement with the cost assumptions included in the draft impact assessment. Some responses indicated that reformulation may be necessary for some products to continue to make claims however no data for such reformulation costs was provided.

5. OPTIONS

There are two options in relation to the implementation of Directive 2008/100/EC. These are:

Option 1 – Do nothing

Do not implement Directive 2008/100/EC into UK law. This option would mean that consumers would not have access to certain aspects of the nutritional content of some foods in the market; industry would be unable to comply with all the legislation as it is not coherent; and enforcement officers would have to enforce legislation which is contradictory. It would also create differences between Member States and lead to

barriers to trade within the single European market. As mentioned previously, this option would also risk infraction proceedings from the Commission against the UK under Article 226 of the EC treaty.

Option 2 – Implement the provisions of Directive 2008/100/EC within the timescale set out in the Directive.

Implementing fully the provisions of this Directive into UK law will ensure that nutrition information provided on food labels is based on the most up-to-date scientific evidence and will therefore enable consumers to make informed choices regarding the food that they buy or consider buying. Additionally, the implementation of this Directive will mean that the UK is able to fulfil its obligation under the EC Treaty, ensure consistent labelling rules apply across the EU and allow UK manufacturers to operate freely and competitively within the single European market.

In line with Article 2 of the Directive, the implementing SSI will prohibit trade in non-compliant products from 31 October 2012. This will provide a transition period of three years for re-labelling of products to ensure compliance and for redesign of labels outside of the normal redesign cycle if this is necessary.

6. COSTS AND BENEFITS

(i) Sectors and Groups affected

Food businesses affected by the implementation of Directive 2008/100/EC are those that market food supplements and any that choose to provide voluntary nutrition labelling, make a nutrition or health claim on a product or voluntarily add vitamins or minerals to foodstuffs.

The energy conversion factors are likely to influence products where a low calorie or reduced calorie claim is made and the consultations indicated that the main product groups affected by changes to vitamin and mineral RDAs is likely to be Vitamin C claims for fruit juices and food supplements generally.

(ii) Benefits

Option 1: failure to implement would not bring any benefits to consumers, industry, enforcement authorities or government.

Option 2: benefits are outlined below

Benefits to consumers

At present, there are no legislative controls on the definition of 'fibre' for food labelling purposes nor on the methods of analysis to be used in determining the fibre content of food products. The FSA has issued guidance on methods of analysis. However, food business operators are not compelled to follow that guidance to satisfy themselves of the fibre content of food products and, as a result, claims on different products may relate to different forms of fibre with varying (or no) proven human health benefits.

Once there are clear recommendations about the methods of analysis for fibre to be used in relation to food labelling (see below) there should be a clear benefit of applying a

consistent definition since consumers will be better informed about the fibre content of foods they buy or consider buying.

Benefit to food businesses and to enforcement officers

By providing a definition of 'fibre' the new legislation aims to provide clarity in terms of how claims about fibre relate to the fibre content of a food; ultimately this will be a benefit for the food industry and for enforcement officers. However, the legislation does not link the 'functional' definition of fibre to methods of analysis, thereby leaving some uncertainty for food business operators and enforcement officers at present. The European Commission plans to produce guidance on suitable methods of analysis for fibre, and the FSA will press for this to be available before 31 October 2009. However, until this is agreed with EU member states the uncertainty remains.

(iii) Costs

Option 1: As this is the current legislative environment, there are no immediate costs/benefits. However, if this Regulation is implemented into other EU Member States and the UK fails to implement, this could potentially lead to trade barriers and lost business for UK companies; in addition it could result in consumer confusion. If the countries of the UK did not implement the operative provisions of the Directive this would be likely to lead to infraction proceedings (as described above) with significant cost to government.

Option 2: costs are outlined below.

Costs to food businesses for re-labelling and analysis

The main direct potential cost to food businesses would be a necessary labelling change. The average labelling cost of £1,000 per SKU (Stock Keeping Unit – A food product with its own unique barcode) has been widely accepted during previous consultations with industry. This is an average figure used for aggregation because the costs vary widely in re-labelling dependant upon: the medium a label is printed on, the colours used and whether the label requires a plate change, amongst other factors. However, given the three year transition period, it is assumed that most products will be relabelled within this period and therefore the labelling changes will be absorbed within normal product re-labelling cycles. The majority of consultation responses have agreed with this assumption that the transition time is sufficient to make any adjustments within normal business re-labelling cycles.

There may be some costs associated with erythritol analysis and fibre analysis for companies to correctly label these food components. We will not be able to determine whether there will be costs associated with the recommended methods of analysis for fibre until we know what these are. In the case of fibre, the FSA will maintain its current guidance until European Commission guidance is adopted (see paragraph under benefits below). In this regard, the European Commission has recently indicated that a discussion paper on this subject is being prepared for circulation and discussion with Member States by mid 2009.

We assume that given the three-year transition period, any direct incremental costs associated with implementation of Directive 2008/100/EC will be low, apart from a small

potential cost for erythritol and fibre analysis and that associated with reading and understanding the new legislation.

Costs associated with loss of nutritional claims

A secondary effect to food businesses, following a labelling change caused by the proposed regulations, could be the loss of nutritional claims as identified in some of the consultation responses. A lost nutritional claim may result in a potential loss in sales or in costs to mitigate this loss in sales such as product re-positioning or reformulation. Although the Agency recognises these costs to businesses, there is currently insufficient evidence to make a reasonable cost estimate. We understand from the responses that the majority of these costs arising from the nutritional claim will be marketing costs associated with product positioning and product communication.

Costs of new fibre analysis method

There may be costs associated with putting in place new methods of analysis for fibre, however we will not be able to determine whether this is so until we know what the recommended methods of analysis are.

Familiarisation

There is a total familiarisation cost of approximately £207,000. This breaks down, using VAT registered business data ¹ to approximately: £22,000 in Scotland, £166,000 in England, £11,000 in Wales and £8,000 in Northern Ireland (all rounded to nearest £1000). The table below summarises the familiarisation costs to both industry and local authorities, split by Scotland, England, Wales & Northern Ireland. ²

£,000s	Scotland	England	Wales	N.Ireland	UK
Industry	£21.9	£161.9	£10.7	£7.8	£202.3
LAs	£0.3	£3.9	£0.2	£0.3	£4.7
Total	£22.2	£165.8	£10.9	£8.1	£207.0

Familiarisation methodology : Costs to enforcement officers

In terms of reading and understanding the new legislation, the FSA estimates a time of 30 minutes per local authority (LA) to be realistic. This equates to a cost per LA of £10.00 (all figures are rounded). This figure is taken from the 2008 ONS ASHE (Annual Survey of Hours and Earnings) figures for Public Service Professionals of £15.40 per hour (median value), which, in-line with the Standard Cost Model, is then up-rated by 30% to account for overheads, to give a figure of £20.00 per hour. Divided by two for half an

¹ Ibid

² All figures are rounded to the nearest £1000 and one decimal place, therefore £161.9 represents £161,900 (rounded).

hour, gives £10.00. There are 32 LAs in Scotland (469³ in the UK) who will need to read the new legislation: £10.00 x 32 yields a one-off familiarisation cost in Scotland of £320 (£10.00 X 469 in the UK = £4690).

Familiarisation : Costs to food businesses

In terms of reading and understanding the new legislation, the FSA estimates a time of 30 minutes per business to be realistic. This equates to a cost per business of £7.50 (all figures are rounded). This figure is taken from the 2008 ONS ASHE (Annual Survey of Hours and Earnings) figures for Managers in Distribution, Storage and Retailing of £11.60 per hour (median value), which, in-line with the Standard Cost Model, is then up-rated by 30% to account for overheads, to give a figure of £15.00 per hour. Divided by two for half an hour, gives £7.50.

There are 9,865 food related manufacturing companies and 43,830 non-specialised food retailer premises registered in the UK.⁴ Both figures include businesses, which will not need to read the legislation (approximately 28,000 of the businesses above have less than 5 employees), in the absence of accurate estimates on how many businesses the legislation will affect a mid-point of 26,800 is assumed. If they all need to read the legislation this will equate to 26,800 x £7.50 which yields a one-off familiarisation cost of approximately £202,000. This is likely to be an over-estimate, as the nutritional labelling updates are specific to food product groups.

Corporate communication costs

Larger businesses that carry nutritional information on their websites or as part of their promotional material may also incur a labour cost in updating them in light of the new regulations. There may also be an increase in consumer enquiries. However, these costs are unlikely to affect a large proportion of the potentially 26,800 businesses affected and there is insufficient evidence to make accurate cost estimates.

7. SMALL FIRMS IMPACT TEST

It is not thought that the proposed legislation will disproportionately impact upon small businesses as there are very few, if any, incremental costs involved in achieving compliance. Support for this view comes from the consultation in Scotland which was forwarded to 171 stakeholders. These stakeholders represented a cross section of businesses both large and small. The Federation of Small Businesses who have approximately 600 members within the food industry in Scotland were also consulted. It is of note that of the two responses received from Scottish stakeholders, neither were from a small business.

³ As local authorities have many different enforcement systems in place many enforcement officers have multiple duties; we have maintained our initial estimate of 469 LAs needing to read and understand the new legislation.

⁴ Taken from the category 'manufacturer of food products and beverages' and 'Retail sale in non-specialised stores with food, beverages or tobacco predominating' ONS: TABLE A3.1 UNITED KINGDOM – NUMBER OF LOCAL UNITS in VAT and/or PAYE BASED ENTERPRISES in 2008. Using premise data rather than businesses is likely to over-estimate familiarisation costs (as legislation is likely to be read per business rather than per premise) but premises are used to be consistent with the previous consultation.

8. LEGAL AID

This Directive does not introduce new criminal sanctions or civil penalties: therefore there are no implications for legal aid.

9. TEST RUN OF BUSINESS FORMS

There are no new forms associated with this piece of legislation.

10. COMPETITION ASSESSMENT

The proposed legislation does not impose any significant costs to industry and applies to all manufacturers equally. By clarifying the labelling framework within which companies work there is scope for the legislation to help facilitate competition. It is not expected to impose negative impacts on competition.

11. ENFORCEMENT

Enforcement of the Regulations will be the responsibility of Local Authority Enforcement Officers. This remains unchanged from existing enforcement arrangements.

12. IMPLEMENTATION AND DELIVERY PLAN

On 25 May 2006 the Health & Consumer Protection Directorate-General from the European Commission issued a Discussion Paper entitled "Directive 90/496/EEC on Nutrition Labelling for Foodstuffs – Discussion Paper on Revision of Technical Issues". The Food Standards Agency in Scotland issued an Interested Parties letter to stakeholders and circulated the Discussion Paper to them.

On 24 July 2006 the Food Standards Agency forwarded their response to the Discussion Paper to the European Commission.

The Expert Working Group on Nutrition Labelling met in Brussels on 5 October 2007. The Commission confirmed that the technical issues identified by them in 2006 would be considered in parallel to the proposal for the review of the Nutrition Labelling Directive. This included a review of Nutrient Reference Values, adoption of a definition for dietary fibre and permitted tolerances for nutrition declarations.

On 20 February 2008 the Agency issued a second IP letter to stakeholders updating them on the meeting of the Experts Working Group on Nutritional Labelling held in Brussels on 28 January 2008.

The Food Standards Agency in Scotland issued a five week public consultation on 10 March 2008 which contained the Commission's proposal for the amendment to Directive 90/496/EEC.

On the 4 April 2008, a further IP letter was sent to Scottish Stakeholders enclosing an updated version of the working paper received from the Commission. The consultation was extended by one week to 21 April 2008.

On the 12 June 2008 the Agency wrote to stakeholders informing them that the Commission’s proposal would be considered at the SCOFCAH meeting on 23 June 2008. The working document had been amended since the consultation document. Stakeholders were invited to comment on the changes, no responses were received in Scotland.

The Agency issued a further IP letter on 27 June 2008 informing them that SCOFCAH had voted to accept the text of the Commission’s proposal for amendment to Directive 90/496/EEC at their meeting on 23 June 2008.

Directive 2008/100/EC which amends Directive 90/496/EEC was published in the Official Journal on 29 October 2008 and came into force 20 days after this date. Member States were given one year to implement it into national legislation. Trade in products which do not comply with the Directive are prohibited from 31 October 2012.

On the 6 March 2009, the Food Standards Agency issued a twelve week public consultation regarding the implementation of Directive 2008/100/EC into Scottish legislation. Two responses were received, but the respondents did not make substantive comments.

The publication of the new SSI will be communicated to stakeholders by a further Interested Parties letter.

13. MONITORING AND REVIEW

Trade in products that do not comply with the new rules will be prohibited from 31 October 2012. Therefore, the effects will be reviewed in October 2015 at the latest.

14. SUMMARY AND RECOMMENDATION

The proposals here provide for new legislation which adds a definition of ‘fibre’; energy conversion factors for fibre and erythritol; and an updated list of vitamins and minerals and their recommended daily allowances.

	Costs	Benefits
Option 1	No direct costs, but by not complying with the new EU provisions on nutrition labelling, this could potentially lead to trade barriers and lost business for UK companies. It could also lead to consumer confusion as the consumer who would not have all the latest information available to them when they make choices about the food they buy. Would also risk infraction proceedings from the Commission which in turn	Failure to implement would not bring any benefits to consumers, industry, enforcement authorities or government.

	could lead to significant cost to government.	
Option 2	<p>Potential cost of re-labelling some products is estimated at £1000 per product. However given the three year transition period, it is assumed that the labelling changes will be absorbed within the normal product re-labelling cycles.</p> <p>Potential cost associated with erythritol and fibre analysis for companies. Not able to quantify this in relation to fibre analysis at present as we don't yet know what the recommended methods of fibre analysis are. However given the three year transition period, any direct incremental costs associated with the implementation of this legislation will be low, apart from a small potential costs associated with the analysis of fibre and erythritol and also that associated with reading and understanding the new legislation, namely a cost estimated to be £7.50 per business and £10.00 per local authority.</p> <p>There is also the possibility of loss of nutritional claims following implementation of the legislation. This could result in a potential loss in sales or in costs necessary to mitigate this loss in sales such as product re-positioning or reformulation.</p>	Once there are clear recommendations about the methods of analysis of fibre there would be a clear benefit to consumers as a consistent definition of fibre will be available to them enabling them to make better informed choices about the food they buy or consider buying.

Option 2 is recommended. This option will deliver the full benefits of the Directive. It will also fulfil the UK's obligations by providing the Directive's enforcement.

15. DECLARATION AND PUBLICATION

I have read the regulatory impact assessment and I am satisfied that the benefits justify the costs.

Signed:

Date:

Minister's Name , Title & Department:

Shona Robison, Minister for Public Health & Sport, Scottish Executive Health Directorate.

Contact point for enquiries and comments

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Food Labelling (Nutrition Information) (Scotland) Regulations 2009 Consultation List

Date Issued: 06/03/2009

Aberdeen City Council
Aberdeenshire Council
Adam Smith College
AG BARR (Finlays NMW)
Angus Council
Animal Health Distributors Assoc (UK)
Aquascot Ltd
Argyll & Bute Council
Association of Scottish Shellfish Growers
Ayrshire & Arran Health Board
Berits & Brown Ltd
BMA Scotland
British Goat Society
British Hospitality Association
British Poultry Council
British Soft Drinks Association
Brooks-Carter Clinic
Brookside Products Ltd
Brown Brothers Ltd.
C J Lang & Son Ltd
Caledonian Cheese Co
Centre for Public Health Nutrition Research
Children In Scotland
City of Edinburgh Council
Clackmannanshire Council
Co-operative Group (CWS) Ltd
Coca Cola Enterprises Ltd
Comhairie Nan Eilean Siar
Comhairle Nan Eilean Siar
Consumer Focus Scotland
COSLA
Dairy UK .Scotland
Deeside Natural Mineral Water
Diageo
Direct & Care Services
Dumfries & Galloway Council
Dundee City Council
East Ayrshire Council
East Dunbartonshire Council
East Lothian Council
East Renfrewshire Council
Edinburgh Smoked Salmon Company (1992) Ltd.

European Parliament
Falkirk Council
Federation of Small Businesses

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Fife Council
Food Additives & Ingredients Association
Food And Drink Federation
Food Industry (North) Development Services
Food Innovation Institute (F2i)
Food Safety Authority of Ireland
Food Training & Consultants Company
Framgord Ltd
Glasgow Caledonian University
Glasgow City Council
Glasgow Metropolitan College
Glasgow Scientific Services
Gordon & MacPhail
Grampian Country Pork Halls Ltd
Grampian Oat Products
H.R. Bradford (Bakers) Ltd
Hallmark Meat Hygiene Ltd/ AA Duncan & Son
Harbro Group Ltd
Health Protection Scotland
Highland Council
Highland Drovers Ltd.
Highland Spring Ltd
Institute of Aquaculture
Inverclyde Council
John Hogarth Ltd.
Kettle Produce Ltd.
Lossie Seafoods
Lothian Health Board
Lothian NHS
Mackies Of Scotland
MacPhie of Glenbervie Ltd
Marine Harvest (Scotland) Ltd
Mcintosh Donald
Meat and Livestock Commission
Midlothian Council
Moray Seafood Ltd
Mylnefield Research Services Ltd.
National Beef Association
Neville Craddock Association
NFU Scotland
NHS Borders
NHS Fife
NHS Fife Nutrition & Dietetic Dept.
NHS Grampian

NHS Greater Glasgow & Clyde

Date Issued: 06/03/2009

NHS Health Scotland

NHS Highland

NHS Highlands

NHS Orkney

NHS Tayside

Norscot Seafoods Ltd

North Ayrshire Council

North Lanarkshire Council

Orkney Islands Council

Pan Fish Scotland Ltd

Perth & Kinross Council

Perth College

Purely Scottish Mineral Water

Puremalt Products Ltd.

Quality Meat Scotland

Queen Margaret University College

Renfrewshire Council

Rowett Institute

Royal Environmental Health Institute for Scotland

Royal Highland & Agricultural Society of Scotland

Royal Highland Education Trust

Rum a

SAC

Scallop Association

Scotch Whisky Association

Scotch Whisky Research Institute

Scottish Association of Master Bakers

Scottish Association of Meat Wholesalers

Scottish Beef Cattle Association

Scottish Beer & Pubs Association

Scottish Borders council

Scottish Chambers of Commerce

Scottish Commission for the Regulation of Care

Scottish Crofting Foundation

Scottish Environmental Research Centre

Scottish Federation of Meat Traders

Scottish Food Enforcement Liaison Committee

Scottish Food Quality Certification Ltd

Scottish Fresh Foods

Scottish Government

Scottish Grocers Federation

Scottish Midland Co-op Society

Scottish Newcastle UK

Scottish Organic Producers Association

Scottish Salmon Producers Organisation

Date Issued: 06/03/2009

Sea Fish Industry Authority

Seafish Industry Authority

Seafood Scotland

Shetland Islands Council

Soil Association Certification Ltd

Soil Association Scotland

South Ayrshire Council

South Lanarkshire Council

SQA

Stirling Council

Stirling Council (Catering & Cleaning)

Strathaird Salmon Ltd

SUSTAIN

Tayside Scientific Services

TESCO Stores Ltd

The British Dietetic Association

The Dram buie Liqueur Co.Ltd

The Glenside Group

The Glenside Group Ltd.

The Halal Food Authority

The Highland Council

The Moray Council

The Royal Society of Edinburgh

United Fish Industries

University of Aberdeen

University of Dundee

University of Glasgow

University Of Paisley

Verner Wheelock Associates

Voluntary Health Scotland

Walkers Shortbread Ltd

West Dunbartonshire Council

West Lothian Council

Which?

Womens Food & Farming Union

Woodrows Of Dunfermline Ltd.