CP.MI-003-b-2020
11 March 2020
Final Version

MEMORANDUM OF UNDERSTANDING

ON THE PROVISION OF NUTRITION INFORMATION & INGREDIENTS LISTING OF SPIRIT DRINKS SOLD IN THE EU

Implementation Guideline to the MoU for spiritsEUROPE members

TABLE OF CONTENTS:

Executive Summary

On 4 June 2019, spiritsEUROPE and its members signed the "Memorandum of Understanding on the provision of nutrition information & ingredients listing" (MoU). The European Commission endorsed the sector's self-regulatory approach to respond to consumers' needs regarding the provision of the energy information (on-label) and the list of ingredients (on-line), without losing sight of sector-specific aspects and the existing legal framework.

Driven by the ambition to implement the commitment in a timely and consistent manner, spiritsEUROPE has developed a *toolbox* which provides the necessary clarity and guidance on how to implement the rules set out in the MoU. One of these tools is the below **Implementation Guideline**, which explains in detail how members of spiritsEUROPE should provide:

(1.) energy information on label and also on-line and
(2.) list ingredients (on-line).

In a nutshell, **energy information is to be:**

- **provided per unit of 30ml (unless otherwise demanded by national rules or unless other unit sizes are recommended for certain spirit drinks) AND per 100ml.**
- **declared in BOTH kj and kcal.**
- **provided in minimum font size is 1.2 mm.**
- **may be summarized in pictograms, displayed on the back label of spirit drinks.**
- **Miniatures and gift packaging are excluded from the commitment.**

The list of ingredients of a spirit drink is to be provided on-line via an e-label (e.g. a barcode or QR code). When listing the ingredients, additives, flavors, sugar and herbs need to be declared as well as the alcohol base. In addition, for the mono raw material spirits, also the raw material should be listed and can be supplemented with the category name. spiritsEUROPE and its members are working with partner organisations to develop a bespoke on-line solution.

The total, collective rollout as agreed to in the Memorandum of Understanding provides that the collective total EU market share (by volume) of products placed on the EU market providing energy information on label and the list of ingredients online will constitute at least:

- 25% by 31 December 2020
- 50% by 31 December 2021
- 66% by 31 December 2022

Roll-out information will be collected bi-annually from the membership – in May and December, for reporting (internally) at the spiritsEUROPE AGM in June and – per MoU – in January 2021, 2022 and 2023.

Executive Summary

OVERVIEW OF ABBREVIATIONS:

cl	Centilitre
gr	Gram
MoU	Memorandum of Understanding
kcal	Kilocalorie(s)
kJ	Kilojoule(s)
ml	Millilitre
mm	Millimetre
RTD	Ready to Drink

1. Energy Labelling

a. General Principles:

Annex I to the MoU sets out the voluntary, general principles of energy labelling for spirit drinks to be as follows:

- The MoU is a voluntary commitment made by parts of the spirits sector. It is not legally binding and cannot be enforced, though information provided further to the MoU must be consistent with EU law
- Information stating the energy value (in kJ and kcal, per 100ml and per recommended portion size of 30ml – see table 1.b.) shall be printed on the label in an easily visible and clear legible manner and shall be provided online in a more detailed fashion including information on fat, saturates, carbohydrates, sugars, protein and salt.
- Energy information could be provided on the front or the back label. There is no obligation to provide energy information in the same field of vision as the other mandatory particulars.
- The energy value may be expressed with numbers and words or icons or symbols (see point 1.d. – energy information on label - the use of pictograms)
- The energy value shall be expressed:
  a) per 100ml; and
  b) per consumption unit (30ml recommended), provided that the unit used and the number of units contained in the package is stated. A different consumption unit can be used for instance if existing national legislation requires, or a different consumption unit has been agreed for such categories – see point 1.b. and table 1.b. - Overview of existing and recommended consumption units in the EU
- The energy value shall be that of the product as sold. The declared value shall, according to the individual case, be average values based on the producer's analysis of the product calculated (see point 1.c. – the calculation of the energy value)

The objective of this guidance document is to guide members of spiritsEUROPE on how provide energy information on label in line with the MoU, thus drawing strongly on EU Regulation 1169/2011 (FIC Regulation) and the EU Spirit Drinks Regulation 110/2008.

b. The recommended unit of consumption:

As set out in Annex I on Energy labelling in the MoU (p.7), the default proposed unit of consumption for spirit drinks is 30ml. Alternative consumption units can be used if considered more appropriate for the national context or the specific product in question. The following criteria should be applied when derogating from the recommended unit of consumption:

- Product having an alcohol content significantly higher or lower;
- The recommended way of consumption is in a mix and/or diluted rather than consumed neat;
- The recommended unit of consumption contains ca. 10 gr of alcohol

For more information on the recommended unit of consumption in countries where the 30ml do not apply, please see Table I.1.b.: Overview of existing and recommended consumption units in the EU provides an overview of current practice across the EU. For RTDs, the recommended unit of consumption is a serving size as indicated on the label.

Table 1.b.: Overview of existing and recommended consumption units in the EU

Country	Traditionally used serving size for spirit drinks	Comments
Portugal	No "official" serving size	/
Austria	20mL	Not legally binding
Germany	20mL	Not legally binding
Hungary	20mL and 40mL	Not legally binding
Italy	Varies from 20mL to 45mL	Not legally binding
Norway	20mL & 40mL (excluding cocktails)	• Legally binding: Norwegian Ch 4 .5 https://lovdata.no/dokument/SF/forskrift/2005-06-08-538/KAPITTEL_4#§4-1 Provision linked to the Alcohol Act
Malta	25mL	Non-legally binding
United Kingdom	25ml	The relevant regulations for serving size of spirits (gin, rum, vodka and whisky) in the UK is the Weights and Measures Act 1985. It specifies that spirits can be sold in measures of "either 25ml and multiples of 25ml, or 35ml and multiples of 35ml (not both on the same premises)". In practice, many licensed bars and pubs in the UK will often sell measures in 25ml with a double measure being 50ml, but this can vary from bar to bar.
Latvia	30ml	Not legally binding
Ireland	35mL	?
Czech Republic	40mL	Not legally binding
Slovakia	40mL	Not legally binding
Sweden	40mL	?
Spain	50ml	• Not legally binding Will promote the 30 mL as new standard.
Bulgaria	50mL	• Not legally binding Trade is progressing to smaller sizes and therefore we would appreciate if the new provision of serving size
Poland	No „official" serving size, most commonly 40mL, also 50mL & 25mL	Not legally binding
The Netherlands		*To be added as available*
Belgium		*To be added as available*
Cyprus		*To be added as available*
Croatia		*To be added as available*
Denmark		*To be added as available*
Slovenia		*To be added as available*
Estonia		*To be added as available*
Finland		*To be added as available*

France		*To be added as available*
Greece		*To be added as available*
Lithuania		*To be added as available*
Luxembourg		*To be added as available*
Romania		*To be added as available*
Iceland		*To be added as available*
Liechtenstein		*To be added as available*
Switzerland		*To be added as available*

c. The calculation of the energy value

The energy value provided on-label (and on-line) shall be that of the product as sold. The declared value shall, according to the individual case, be average values based on a) the manufacturer's analysis of the food, b) the calculation from the known or actual average values of the ingredients used; or c) a calculation from generally established and accepted data[1].

In most spirit categories, alcohol and sugar are the only nutritional elements present in the final products. Trace level can be ignored when calculating the energy value. To qualify as being present at "trace level[2]", the nutritional element levels must be below the negligible values defined for each nutritional element as set out in the COM's guidance document on the setting of tolerance levels for nutrient values declared on label.

To calculate the average values, the following formula[3] shall be used. Please note that spiritsEUROPE provides a **tool to calculate the kcal/kj in spirits resulting from sugar and alcohol**.

$$E = Alc. \times \rho_{eth} \times \frac{V_w}{100} \times Cf_{alc} + \frac{M_{sug}}{1000} \times V_w \times Cf_{carb}$$

E : Energy value
Alc. : Alcoholic strength by volume (%)
ρ_{eth} : Density of ethanol (0,789 gr/l)
V_w : Volume (ml)
Cf_{alc} : Conversion factor for alcohol (29kJ/gr – 7 kcal/gr)
M_{sug} : Grams of sugar per liter
Cf_{carb} : Conversion factor for carbohydrates (17kJ/gr – 4kcal/gr)

Basic elements to consider when calculating the nutrient and energy content of most spirits are as follows:

- Annex XIV of Regulation 1169/2011 sets out the conversion factors for the major nutrients for the spirits sector:
  - **Carbohydrates (sugar):**
    - 17kJ/gr
    - 4kcal/gr

[1] Regulation (EU) 1169/2011, Article 31 - Calculation
[2] COM, December 2012, p.15 – table 4 - Rounding guidelines for nutrient declarations in nutrition labelling of foods
[3] Regulation (EU) 1169/2011, ANNEX XIV - conversion factor

- EU Regulation 110/2008 (and its successor, Regulation 2019/787) permits and – in some cases, e.g. for liqueurs mandates - the addition of sugar to some spirit drinks categories. The addition of sugar to a spirit drink can impact on its energy value.
- Example: Calculating the energy content from carbohydrates (sugar) on the example of 1 liter of rum at the maximum sugar level permitted for this category in the spirit drinks regulation
  - Example for calculating the energy content from carbohydrates (sugar)
    - 1-liter rum will contain 20gr sugar
    - 20gr sugar x 17kJ/gr = 340kJ per liter bottle OR
    - 20gr sugar x 4kcal/gr = 80kcal per liter bottle
    - 100ml spirit with 20gr/l sugar for rounding: 340kJ x 10% = 34kJ OR 80 kcal x 10% = 8kcal energy from sugar
    - 30ml spirit with 20gr/l sugar for rounding: 340kJ x 3% = 10.2kJ OR 80kcal x 3% = 2.4kcal energy from sugar

- **Alcohol (ethanol):**
  - 29kJ/gr
  - 7kcal/gr
  - The weight of ethanol is 0.78924 gr/ml or pure alcohol
  - Example: Calculating the energy content from alcohol (ethanol) on the example of 1 liter of vodka with 37.5 % vol
    - Example for calculating the energy content from alcohol (ethanol)
      - 1-liter vodka at 37.5% vol. contains 37.5cl or 375ml of ethanol
      - 37.5cl of ethanol x 7.8924 gr/cl = 295.965gr of ethanol per liter bottle
      - 295.965gr of ethanol x 29 kJ/gr = 8,582.985 kJ per 1-liter bottle
      - 295.965gr of ethanol x 7kcal / g = 2,071.755kcal per 1-liter bottle OR

      Based on the kJ and kcal values per bottle, the energy value per 100ml - or per portion size - can be calculated:
      - 100ml/10cl: 2,071.755 x 10% = 207kcal OR 8,582.985 x 10% = 858kJ
      - 30 ml/3cl: 2,071.755 x 3% = 62kcal OR 8,582.985 x 3% = 257kJ

- In most cases, the total energy value of a spirit drink comprises the energy derived from the carbohydrates (sugar) and the alcohol (ethanol).
- The European Commission's guidance on the setting of tolerances for nutrient values declared on labels sets out that for the indication of calories on label, the rounding can be done to the nearest full kJ/kcal in order to avoid decimals.

Consideration of nutritional elements above "trace level":

When calculating the nutrient and energy content of specific alcoholic beverages – e.g. most of the liqueurs - nutritional elements above the defined "trace level[4]" need to be considered using the conversion factors set out in Annex XIV of Regulation (EU) 1169/2011.

Table 1.c: Conversion factors - Annex XIV of Regulation (EU) 1169/2011

ANNEX XIV

CONVERSION FACTORS

CONVERSION FACTORS FOR THE CALCULATION OF ENERGY

The energy value to be declared shall be calculated using the following conversion factors:

— carbohydrate (except polyols),	17 kJ/g — 4 kcal/g
— polyols,	10 kJ/g — 2,4 kcal/g
— protein,	17 kJ/g — 4 kcal/g
— fat,	37 kJ/g — 9 kcal/g
— salatrims,	25 kJ/g — 6 kcal/g
— alcohol (ethanol),	29 kJ/g — 7 kcal/g
— organic acid,	13 kJ/g — 3 kcal/g
— fibre,	8 kJ/g — 2 kcal/g

d. Tolerance levels and rounding for nutrition labelling

Tolerance levels

The European Commission recognizes in its Guidance document on the setting of tolerances for nutrient values declared on label that "Tolerances for nutrition labelling purposes are important as it is not possible for foods to always contain the exact nutrient levels labelled, due to natural variations and variations from production and during storage. However, the nutrient content of foods should not deviate substantially from labelled values to the extent that such deviations could lead to consumers being misled." For the nutrition declaration of nutrients different tolerances may apply which are specified in table 1.d.

Table 1.d.: Tolerances for foods other than food supplements including measurement uncertainty

	Tolerances for foods (includes uncertainty of measurement)
Vitamins	**+50%** -35%**
Minerals	**+45% -35%**
Carbohydrate, Sugars, Protein, Fibre	**<10 g per 100 g: ±2 g** **10-40 g per 100 g: ±20%** **>40 g per 100 g: ±8 g**
Fat	**<10 g per 100 g: ±1.5 g** **10-40 g per 100 g: ±20%** **>40 g per 100 g: ±8 g**
Saturates, Mono-unsaturates, Polyunsaturates	**<4 g per 100 g: ±0.8 g** **≥4g per 100 g: ±20%**
Sodium	**<0.5 g per 100 g: ±0.15 g** **≥0.5 g per 100 g: ±20%**
Salt	**<1.25 g per 100 g: ±0.375 g** **≥1.25 g per 100 g: ±20%**

** for vitamin C in liquids, higher upper tolerance values could be accepted

Rounding for nutrition labelling

The European Commission's guidance[5] on the setting of tolerances for nutrient values declared on labels, sets out that for the indication of calories on label, the rounding can be done to the nearest full kcal/kJ in order to avoid decimals. Table 1.e. sets out how different nutritional elements should be rounded.

Table 1.e.: Rounding guidelines for the nutrient declaration in nutrition labelling of foods

Nutritional element	Amount	Rounding
Energy		to nearest 1 kJ/kcal (no decimals)
Fat*, Carbohydrate*, sugars*, Protein*, fibre*, polyols*, starch*	≥10 g per100 g or ml	to nearest 1 g (no decimals)
	<10 g and > 0.5 g per 100 g or ml	to nearest 0.1 g
	no detectable amounts is present or concentration is ≤ 0.5 g per 100 g or ml	"0 g" or "<0.5 g" may be declared
Saturates*, Mono-unsaturates*, Polyunsaturates*	≥10 g per 100 g or ml	to nearest 1 g (no decimals)
	<10 and > 0.1 g per 100 g or ml	to nearest 0.1 g
	no detectable amounts is present or concentration is ≤ 0.1 g per 100 g or ml	"0 g" or "<0.1 g" may be declared
Sodium	≥1 g per 100 g or ml	to nearest 0.1 g
	<1 g and > 0.005 g per 100 g or ml	to nearest 0.01 g
	no detectable amounts is present or concentration is ≤ 0.005 g per 100 g or ml	"0 g" or "<0.005 g" may be declared
Salt	≥1 g per 100 g or ml	to nearest 0.1 g
	<1 g and > 0.0125 g per 100 g or ml	to nearest 0.01 g
	no detectable amounts is present or concentration is ≤ 0.0125 g per 100 g or ml	"0 g" or <0.01 g" may be declared
Vitamins and minerals	vitamin A, folic acid, chloride, calcium, phosphorus, magnesium, iodine, potassium	3 significant figures
	All other vitamins and minerals	2 significant figures

*Not applicable to sub-categories

e. Energy information on-label - the use of pictograms

On label, we recommend the indication of energy information – thus the kJ followed by the kcal. The energy value shall be indicated on the label of the spirit drink by 100ml and by unit of consumption – 30ml in most cases see Table *I.1.b. Overview of existing and recommended consumption units in the EU*. Further, the unit used and the number of units contained in the package needs to be stated on the label.

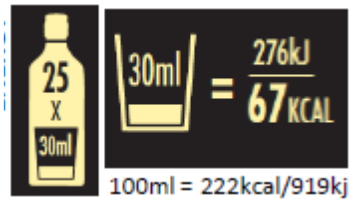
To indicate a spirit drink's energy information on label (in kJ and kcal, per 100 ml and per serving size – see table 1.b - Overview of existing and recommended consumption units in the EU),"language-free" pictograms shall be used on label which do not require translations as they use only internationally recognised abbreviations for units of measurement.

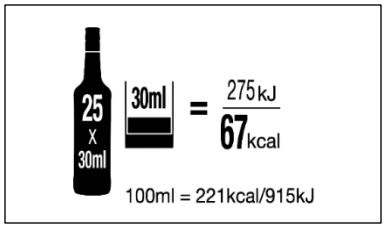
[5] COM, December 2012, p.15 – table 4 - Rounding guidelines for nutrient declarations in nutrition labelling of foods

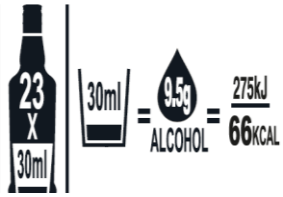
The MoU sets out that:

- In terms of display, colour and shape the provision of the information may be adapted to the shape and colours of the bottle, labels and/or the brand image,
- The font must be easily legible,
- The minimum font size for lowercase written text is 1.2mm,
- Calories information can be emphasised for instance by using bold characters

Illustrative examples of how on-label energy information could be provided for spirit drinks







Excluded from the scope of the MoU's provisions on the information on on-label consumer information are:

- Miniatures and small bottles which are 35cl and less in size; and
- Gift box and/or outer-packaging.

f. Number of units contained in a package

Per MoU, the number of units contained in a package needs to be stated on the label. A standard 700ml bottle contains 23,3 servings of 30ml portions. When implementing the MoU, members are free to round to 23 servings in order to avoid decimals, but may also choose to not round and to provide decimals. Rounding can be done as follows:

Bottle size	Servings (30ml) contained in packaging
200ml	7 x 30ml
350ml	12 x 30ml
500ml	17 x 30ml
700ml	23 x 30ml
1000ml	33 x 30ml
1500ml	50 x 30ml

2. Ingredient Listing (on-line)

a. General principles and key information:

Annex II to the MoU sets out the voluntary, general principles of online ingredient listing for spirit drinks to be as follows:

- The MoU is a voluntary commitment made by parts of the spirits sector. It is not legally binding and cannot be enforced, however commitments made further to the MoU must be in accordance with EU law.
- The declaration of ingredients shall be made according to the definition provided in Regulation 1169/2011. There is no obligation to declare the processing aids - only the ingredients[6]
- The declaration of additives shall be made according to the respective provisions made in EU Regulations 1169/2011 and EU Regulation 1333/2008.
- The declaration of flavours shall be given according to EU Regulation 1334/2008
- The declaration of main classical ingredients shall be given according to Regulation 1169/2011.

The objective of this guidance document is to guide members of spiritsEUROPE on how to declare ingredients on line and in line with the MoU, thus drawing strongly on EU Regulation 1169/2011 (FIC Regulation) and in compliance with the relevant references in EU Spirit Drinks Regulation 110/2008.

b. The declaration of additives

The declaration of additives shall be made according to the EU's FIC Regulation 1169/2011, Annex VII, part C, thus the designation by the name of their category followed by their specific name or E number and Regulation 1333/2008.

Examples are as follows:

- Designation by the name of their category followed by their specific name: **'Colour: plain caramel',** OR
- Designation by the name of their category followed by their E number: **'Colour: E150a'.**

The category and main function can be supported by the codex CAC/GL 36-1989 as amended in 2015.

c. The declaration of flavours

Flavours should be declaring according to Regulation 1169/2011 Annex VII part D: designation of flavourings in the list of ingredients and Regulation 1334/2008.

[6] EU Regulation 1169/2011

d. The declaration of the main classical ingredients

i. The alcohol base

There are no specific provisions in the EU's FIC Regulation 1169/2011 (Annex VI) concerning the alcohol base description. The authorised alcohol base and agricultural raw materials are addressed in the EU Spirit Drinks Regulation 110/2008. Therefore, Article 17 of Regulation 1169/2011 should apply in accordance with an official definition (on EU Spirits regulation 110/2008 or other) as long as it is not misleading to the consumer.

As is clear from EU legislation, the raw materials used for the production of spirit drinks and their alcohol base are not ingredients of a spirit drink as they are not present in the final product due to the distillation process. However, as set out in the MoU, the co-signees commit to voluntarily make this additional information available by incorporating it into a specialised, online of an ingredient list for spirit drinks.

Different options are available to indicate the alcohol base: the alcohol component shall be listed as either "ethyl alcohol"; "alcohol distillate"; "distilled alcohol"; "distillate"; or "spirit".

It can be listed either:

- **alone**, or
- together with the added wording**: from agricultural origin**

Illustrative examples are:

- ethyl alcohol OR ethyl alcohol from agricultural origin
- alcohol distillate OR alcohol distillate from agricultural origin
- distilled alcohol OR distilled alcohol from agricultural origin
- distillate OR distillate from agriculture origin
- spirit OR spirit from agriculture origin

Further, the MoU sets out that for certain spirit categories such as the mono raw material spirits (categories 1 to 14 the EU Spirit Drinks Regulation 110/2008.) the alcohol component will be listed together with the raw material used, such as e.g. "cereal", "wine", "fruit" to name a few, and it can be supplemented with the category name.

Please note that the generic raw material (i.e. "cereal", "wine", "fruit") may be replaced or supplemented by one or more of actual varieties (i.e. "grain", "barley", "chardonnay grape", "poire Williams").

Illustrative examples of alcohol bases in the ingredient lists are:

- Brandy: "wine distillate" OR "wine distillate from agriculture origin"
- Whisky: "cereal distillate" OR "cereal distillate from agriculture origin"

- Rum: "molasses" OR "molasses from agricultural origin" or
  "sugar cane distillate" OR "sugar cane distillate from agricultural origin" or
  "sugar cane spirit" OR "sugar cane spirit from agricultural origin"

- Fruit spirit: "apple distillate" OR "apple distillate from agricultural origin" or
  "apple spirit" OR "apple spirit from agricultural origin" or
  "apple alcohol distillate" OR "apple alcohol distillate from agricultural origin"

For Vodka (spirit drink category 15), the alcohol component shall be listed together with the raw material, even in the case of the raw material being grain and/or potato, which is not required by EU law. This mention can be supplemented by the category name using brackets, such as for example:

- "vodka (cereal distillate)" OR "cereal distillate (vodka)"; or
- "vodka (potato distillate)" OR "potato distillate (vodka)"; or
- "vodka (potato and cereal distillate)" OR "potato and cereal distillate (vodka)".

ii. Water

The declaration of water, according to the FIC regulation Annex VII part A point 1 shall not be required to be taken into consideration if it does not exceed 5 % by weight of the finished product. Therefore, water must be declared as an ingredient if above 5% by weight of the finished product.

There is no obligation to declare more information concerning the water treatment or its origin.

iii. Sugar

Sugars need to be declared as an ingredient according to EU FIC regulation's Annex VII part B point 11, 12 and 13.

- 11. All types of sucrose 'Sugar'
- 12. Anhydrous dextrose or dextrose monohydrate 'Dextrose'
- 13. Glucose syrup and anhydrous glucose syrup 'Glucose syrup'

iv. Herbs

Herbs need to be declared as an ingredient according to EU FIC regulation's Annex VII part B point 7 and 8.

- 7. All spices not exceeding 2 % by weight of the food 'Spice(s)' or 'mixed spices'
- 8. All herbs or parts of herbs not exceeding 2 % by weight of the food 'Herb(s)' or 'mixed herbs'

e. Illustrative examples of ingredient listing and energy information on line

When making energy information available on-line, the same provisions apply as those applicable for the provision of energy information on-label (see chapter 1 of this guidance document).

As concerns the publication of nutrition information on-line, spiritsEUROPE recommends to its members to go beyond energy information (kcal/kJ) and to also provide information (per 100ml and per portion of 30ml – see Table 1.b) on fat, saturates, carbohydrates, sugars, protein and salt – see example below taken from the www.responsibledrinking.eu website.

To support members in the provision of ingredients and energy information on line, spiritsEUROPE provides guidance on the format and the content of the provision of such information.

Building on chapter 2 points a. to d., this document aims at providing guidance on how to provide online the following information (see illustrative templates below):

I. Ingredients
II. Nutrition information
III. Link to generic product information

As applies to the provision of consumer information on label, also on line information should be

- Easily and directly accessible;
- Displayed in a way that is consumer friendly, easily legible and understandable (minimum font size for characters should be 1.2mm);
- Websites providing the information should be clearly structured to ensure that consumers will not need to search through different links to find the desired information;
- When e-labels are included on consumer information websites, they should be formatted according to the indicative template below, which can be adapted to the identity and colours of the online platform on which the information will be provided.

Illustrative example for an e-label

i. Ingredients

- **For whisky**: **Ingredients: whisky (cereal/grain/malt distillate, water), colorant: plain caramel**
  Ingredients: cereal/grain/malt distillate, water, colorant: plain caramel

- **For vodka:** **Ingredients: vodka (cereal/grain/rye/potato/wine distillate, water)**
  Ingredients: grain/cereal/potato/wine distillate, water

- **For gin:** **Ingredients: gin (distillate of botanicals and grain, water)**
  Ingredients: distillate of botanicals and grain, water

ii. Nutrition information:

BRAND x% ABV	**Per 30ml (*)**	**Per 100ml**
Energy (kJ/kcal)	**x**	**x**
Alcohol (g)	**x**	**x**
Fat (g)	**x**	**x**
Of which Saturates (g)	**x**	**x**
Carbohydrates (g)	**x**	**x**
Of which Sugars (g)	**x**	**x**
Protein (g)		
Salt (g)	**x**	**x**

(*) Insert portions per relevant category of product.

iii. Link to generic product information

Optional: Link to generic product information

For more information on how to enjoy our products responsibly, please check:

[introduce here the website relevant for your products/country]

NB: If used, the pregnancy logo should be displayed in a contrasting colour which may or may not be red.

Optional:

- Insert Link to spiritsEUROPE website ResponsibleDrinking.eu providing generic product definition information

3. ANNEX:

Annex I: Energy in kcal/kJ for different strength spirits from alcohol (ethanol)

CALORIE / KCAL LEVELS FROM ETHANOL IN DIFFERENT STRENGTH SPIRITS

strength (% vol)	calorie / litre	kj / litre	calorie / 30 ml	kj / 30ml	calorie / 100ml	kj / 100ml
14	773.5	3204.3	23.2	96.1	77.3	320.4
15	828.7	3433.2	24.9	103.0	82.9	343.3
17	939.2	3891.0	28.2	116.7	93.9	389.1
20	1104.9	4577.6	33.1	137.3	110.5	457.8
21	1160.2	4806.5	34.8	144.2	116.0	480.6
25	1381.2	5722.0	41.4	171.7	138.1	572.2
30	1657.4	6866.4	49.7	206.0	165.7	686.6
35	1933.6	8010.8	58.0	240.3	193.4	801.1
36	1988.9	8239.7	59.7	247.2	198.9	824.0
37.5	2071.8	8583.0	62.2	257.5	207.2	858.3
40	2209.9	9155.2	66.3	274.7	221.0	915.5

Annex II:
Draft Indicative List of Third Country Nutritional Information Regulations / Potential Conflict with MoU Proposed Label on Nutritional Information

Country	Applicable Nutritional Information	Correspondence with MoU Proposed Label
United States	Voluntary nutritional information (based on TTB Ruling 2013-2 and TTB Guidelines for Voluntary Serving Facts Statements dated May 28, 2013) includes : (1) the serving size, (2) the number of servings per container, (3) the number of calories, and (4) the number of grams of carbohydrates, protein and fat per serving. In addition, Serving Facts statements may include information about the alcohol content of the product as a percentage of alcohol by volume and may also include a statement of the fluid ounces of pure ethyl alcohol per serving.	**MoU label could not be used in the US as such:** - Serving Facts statements do not include information on saturates, sugars and salt.

	Can be applied to all containers and on any label on the container (e.g. strip or neck label). No specific type size or font requirements, however, the statement should be on a contrasting background and should be readily legible under ordinary circumstances. No need to apply for a new COLA if an approved label to being changed only to include a Serving Facts statement in accordance with TTB 2013-2 ruling. ► Need to submit a new applicable for label approval if a format that differs from the examples given in TTB 2013-2 ruling is being used. Other formats will be considered on a case-by-case basis. Example given in the guidelines: The following Serving Facts statement illustrates an acceptable display f bottle of distilled spirits containing 40 percent alcohol by volume and incl optional alcohol content statements. **Serving Facts:** Serving size: 1.7 fl oz (50 ml); Servings per container: 1; **Amount Per Serving:** Alcohol by volume: 40%; (80 proof); Fl oz of alcohol: 0.7; Calories: 131; Carbohydrates: 0g; Fat: 0g; Protein: 0g	- The energy value is not given per 100ml and 30 ml, but rather 50 ml. The US consumer may not be used to 100 ml/ 30ml references. - Need to adapt the format of the statement or make the new format considered by the TTB. TTB will take into consideration whether a proliferation of formats might tend to confuse consumers.
Singa-pore	Nutritional information has to be on a label only if nutrition claim is made.	**In theory, no conflict** To be confirmed if applicable in practice
China	Exemption for alcoholic beverages containing 10% alcohol by volume or more. In this case, energy and nutrition labelling is voluntary (article 5.3.3 of Alcoholic Beverages Labelling standard GB 10344-2005, confirmed with GB 28050).	**In theory, no conflict** To be confirmed if applicable in practice Example of a practical feedback: if used, the MoU logo should be jointly used with the full nutritional table.

Hong Kong	Based on L.N. 69 of 2008 Food and Drugs (Composition and Labelling) (Amendment: Requirements for nutrition labelling and nutrition claim) Regulation 2008: Nutritional information labelling is voluntary for products with an alcohol content greater than 1.2% To label nutritional information becomes mandatory once nutritional virtues are specifically claimed on the label. In this case, necessary to indicate the ingredients list on the label.	**In theory, no conflict** To be confirmed if applicable in practice
South Africa	Information not available	
Canada	Beverages with an alcohol content of more than 0.5% are usually exempt from carrying a Nutrition Facts table [B.01.401(2)(b)(i), FDR]. This exemption may be lost in certain situations, for example when a nutrient content claim is made or when an unstandardized alcoholic beverage contains added sucralose, aspartame or acesulfame-potassium. The alcohol by volume declaration is not considered to be a nutrient content claim and therefore does not trigger nutrition labelling [B.01.502(2)(j), FDR]. According to Health Canada, it seems that the risks and benefits of alcohol are too complex to deal with on a nutritional label. *NB: this information does not include specificities of each province.*	Taking into account the position of Health Canada, **likelihood of a confusion for the Canadian consumer.**
Russia	Mandatory labelling: Nutritional value (lipids, proteins, carbohydrates) in grams per 100 ml and/or for a standard serving size + energy value for 100 ml in Kj or Kcal. Both statements must appear on the label if it corresponds to less than (or equals) 2% of a daily intake for an adult. Otherwise, left to the producer to decide, in collaboration with its distributor.	Need of a confirmation from other associations on this interpretation of Resolution No 80 of 8 February 2006 and Resolution No 770 of 15 December 2006.
Norway	Nutritional information is optional unless a claim is made on labelling, in presentation or in advertising, with the exclusion of generic advertising	**In theory, no conflict**

		To be confirmed if applicable in practice: feedback from companies needed.
Malay-sia	*Information not available*	
Viet Nam	*Information not available*	