GUIDELINES FOR CONTROLLING FOOD LABELLING

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1. INTRODUCTION

These Guidelines are intended as an aid for food supervisors controlling food labelling. The Guidelines mainly focus on controlling the correctness of the labelling required under the Decree of the Ministry of Trade and Industry on the Labelling of Foodstuffs (1084/2004), but they also address certain other general matters pertaining to labelling (nutritional value, nutrition and health claims, fortification of food).

Operators may also find these Guidelines helpful when planning and implementing their in-house control.

In view of the purposes of the Food Act, the purpose of labelling control is to ensure that:

- the safety of the food is not endangered because of incorrect labelling;
- the information given in the labelling is truthful and does not mislead the consumer;
- the economic protection of the consumer is not endangered because of incorrect labelling.

Public authority action shall be based on legislative competence conferred to the authority and be consistent with legislation. Authoritative guidelines are not, by their legal nature, binding on other authorities or operators. Issues pertaining to the application of legislative regulations are in the last instance settled by a court of law. The interpretations presented in these Guidelines constitute Evira's views on how legislative regulations should be applied.

2. LEGISLATION AND GUIDELINES

- Decree of the Ministry of Trade and Industry on the Labelling of Foodstuffs (1084/2004, amendment 1224/2007)
 - to be replaced by the Regulation of the European Parliament and of the Council on the provision of food information to consumers (1169/2011/EU), also known as the "consumer information regulation" (must be applied by end of the transitional period as of 13 December 2014)
- Decree of the Ministry of Agriculture and Forestry on Nutrition Labelling for Foodstuffs (588/2009)
 - to be replaced by the Regulation of the European Parliament and of the Council on the provision of food information to consumers (1169/2011/EU), also known as the "consumer information regulation" (to be applied by end of the transitional period as of 13.12.2016)
- Regulation (EC) No 1924/2006 of the European Parliament and of the Council on nutrition and health claims made on foods
- Regulation (EC) No 1925/2006 of the European Parliament and of the Council on the addition of vitamins and minerals and of certain other substances to foods



Where applicable, account shall also be taken of any additional labelling required under the applicable product-specific regulations (e.g. those pertaining to honey, olive oil, chocolate, preserved milk, juice and nectar, jams, jellies and marmalades).

The views held by the authority responsible for controlling supervision as to how the requirements of labelling legislation should be applied in practice are apparent from the following Evira Guidelines:

- Labelling guide (17005/4, in Finnish)
- Reporting of ingredient quantity (17027/3, in Finnish)
- Guide for control of protection of names for foodstuffs (17049/2, in Finnish)
- Nutrition labelling guide (17030/1, in Finnish)
- Nutrition and health claim guide (17052/1, in English)

3. CONSIDERATION OF RISKS (RISK-BASED APPROACH)

Pursuant to article 6a of the Food Act, when enforcing the labelling obligations prescribed under the law (operators) and controlling compliance with them, due account shall be taken of:

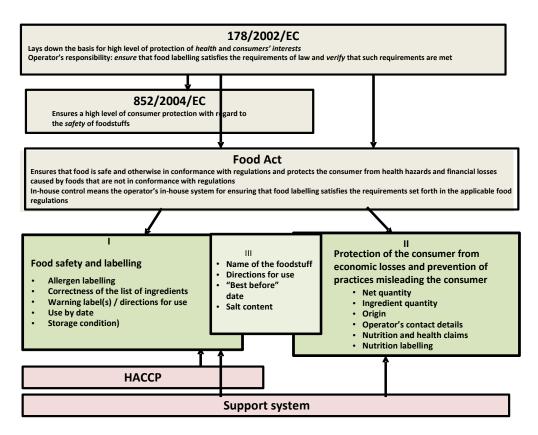
- the extent of the operator's operations (local/nationwide operations);
- the nature of the operator's operations (e.g. products targeted at specific consumer groups);
- the safety of the operator's operations (e.g. allergen labelling, correctness of the list of ingredients, warnings, directions for use, use by date and storage conditions);
- consumer protection in respect of the operator's operations:
 - o the consumer's access to information for making choices this underlines the importance of easy legibility in particular;
 - o prevention of practices misleading the consumer (e.g. the name, origin, net quantity, prescribed composition and nutritional properties of the foodstuff).

4. IN-HOUSE CONTROL OF FOOD LABELLING

The primary responsibility for ensuring the correctness of labelling rests with the operator (Article 17(1) of Regulation 178/2002/EC of the European Parliament and of the Council and articles 19 through 20 of the Food Act 23/2006).

The figure below illustrates where the in-house control of food labelling fits in the overall scheme of in-house control.

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Box I lists labelling items that have or may have a bearing on the safety of the foodstuff concerned. Box II lists labelling items which, if incorrect, may mislead the consumer or result in economic losses. The labelling items listed in box III may have a bearing on both the safety of the foodstuff and consumer protection.

Hazard analysis is only necessary in respect of labelling items that may have a bearing on the safety of the foodstuff (e.g. control of the cross-contamination of allergens and the need for a warning). The correctness of food labelling is controlled within the framework of the support system.

4.1 In-house control by the producer

For the purposes of in-house control, the operator shall have work procedures/instructions in place to ensure:

- the correctness of recipes in respect of the applicable regulations;
- the consistency and correctness of recipes and the information declared in the labelling:
 - list of ingredients:
 - potential allergens and gluten and contamination warning where applicable:
 - ingredient quantity where applicable;
 - name of the foodstuff;
 - salt content where applicable;
 - required additional labelling;
 - nutrition labelling where applicable;
 - optional additional labelling, e.g. nutrition and health claims;
- the correct use and calibration of the manual and automatic measuring cups and weighing equipment used for dosing the ingredients;
- that the recipes are kept up-to-date whenever the legislation, product composition or supplier changes;



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- that up-to-date product specifications have been received from the supplier;
- that information about any changes to the recipes is properly disseminated throughout the chain:
 - product information on the supplier's website;
 - advice to consumers;
 - other written material, such as brochures, material for product demonstrators;
 - Sinfos Data Pool;
- the correctness of the net quantity:
 - the criteria specified in the Decision of the Finnish Ministry of Trade and Industry on prepackages (179/2000, annexes I and II, mainly point 2.2.1) can be used as reference for in-house control purposes;
- the packing of the correct product in the correct package.

4.2 In-house control by the importer

Importers are also required to ensure by means of in-house control that the labelling is consistent with the recipe of the product and has been correctly translated into Finnish and Swedish. Importers must have sufficient and accurate information about the food they import and the applicable legislation (Food Act, article 19). Importers are also not allowed to forward any product if they are aware or have a reason to assume that its labelling is not in conformance with the legislation. The principal instruments in the importer's in-house control are effective work procedures/instructions with regard to:

- the selection of suppliers (e.g. the producer has a quality system and supplier audit procedures in place);
- the selection of new products (e.g. up-to-date product specifications);
- the gathering of information concerning the production conditions and composition of the products;
- the competence of personnel and assignment of persons in charge.

4.3 In-house control by the store

Responsibility for the correctness of the labelling of prepacked foodstuffs rests with the operator under whose name or trade name the foodstuff is being sold. Hence, in compliance with the principles states in section 4.2 above, the store is responsible for the correctness of the labelling of any foodstuffs it:

- produces and packs;
- sells under its own name.

As regards foodstuffs that are only packed by the store, the store is responsible for ensuring that the information provided by the producer – insofar as such information is required for the foodstuffs packed by the store – are correctly reproduced in the packaging. The store is responsible for the correctness of food labelling under its control (net quantity, use by or best before date, storage conditions).

As regards foodstuffs that are delivered prepacked to the store, the store is mainly required to ensure that no foodstuffs without Finnish and Swedish labelling are kept on sale.

Stores are also not allowed to forward any product if they are aware or have a reason to assume that its labelling is not in conformance with the legislation.



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4.4 In-house control measures, all operators as applicable

The operator shall have a plan in place as to what kind of measures are to be taken and when in the event that labelling defects or errors are detected with regard to:

- the correctness of the recipe in respect of the applicable regulations;
- the consistency of the recipe and the labelling;
- the correctness of the labelling;
- the correctness of the net quantity;
- the packing of the product in a wrong package.

If the safety of the food is endangered because of incorrect or incomplete labelling, the operator shall initiate measures for its withdrawal. Evira has issued guidelines detailing the cases where withdrawal is deemed necessary:

http://www.evira.fi/files/attachments/en/evira/forms and instructions/food/17048 1 takaisinveto o hje_pakk_merk_virh_en.pdf

5. REGULATORY CONTROL OF FOOD LABELLING

The municipality is responsible for the control of food labelling in respect of the operators in its area. The control exercised by municipal authorities covers not only package labelling but also the information given about the foodstuff in brochures or otherwise (e.g. the operator's website).

Regional state administrative agencies, on the other hand, are responsible for the planning, direction and oversight of food labelling control and for ensuring that labelling regulations are complied with.

Evira is responsible for the planning, direction and development of food labelling control at the national level. Where necessary, Evira may also use administrative coercive measures as provided under the Food Act to ensure that the information given about foodstuffs in marketing, such as on TV, the Internet and print advertising, is in conformance with the regulations. The labelling on food packages, on the other hand, is not an instance of the kind of marketing in respect of which Evira would be in the position to take action; the responsibility to do so rests with the municipality.

Other control authorities (the National Product Control Agency for Welfare and Health, the Defence Forces, the National Board of Customs and border inspection veterinarians) are responsible for the control of food labelling for their respective part.

Regulation 882/2004/EC of the European Parliament and of the Council on official controls requires the Member States to verify that the requirements of food legislation are duly fulfilled by operators at all stages of production, distribution and processing. The purpose of the control is thus to verify that the operator has ensured the conformance of food labelling though its in-house control.

It is advisable to carry out the control of food labelling on a project-like basis so as to establish an inspection routine to facilitate the work.

Labelling inspections can, for example, be targeted as follows:

- Products in nationwide distribution or the best selling products in each product group
- Newest products
- Two or three products randomly selected from each product group
- All products from the chosen product group



The point of departure of regulatory control is to verify how the operator has ensured the correctness of food labelling through its in-house control.

5.1 Control at food producer companies

5.1.1 Verification of the conformance of labelling

Labelling can be inspected to verify its compliance with labelling regulations or formal correctness:

- legibility of the labelling
 - o this is an important item to be checked. If the labelling is not easily legible, the consumers' right to make informed choices is compromised. Besides, if a consumer with normal eyesight cannot read the labelling, its content is of secondary importance.
- the labelling is in Finnish and Swedish (subject to specified exemptions)
- all the required items are included
 - o labelling items required under the Labelling Decree
 - o additional labelling required under the applicable special regulations
- whether or not the labelling is in conformance with regulations, e.g.
 - o additives indicated by both the group name and the name or E-code of the additive

5.1.2 Verification of the correctness of labelling

The correctness of the labelling can only be verified by means of a recipe check. Recipe check is needed for verifying whether or not:

- the name of the foodstuff is correctly formed;
- the list of ingredients includes all the ingredients used, in particular those causing hypersensitivity;
- the ingredients are listed in the correct order;
- the ingredients of a compound ingredient have been correctly broken down in the list of ingredients;
- the additives stated in the list of ingredients are permitted for the product concerned; link to the relevant Evira Guideline (in English): http://www.evira.fi/files/products/1285599413807 5536 food supplement qui de.pdf
- the ingredient quantity has been stated as applicable;
- the use of images and symbols is justified and in conformance with the applicable regulations (e.g. indications of origin, images related to composition);
- the use of claims is justified (nutrition and health claims and other claims such as 'free of additives'):
- due consideration has been given to the labelling required under the applicable product-specific regulation (e.g. the fruit content of jam, cocoa content of chocolate, origin of honey);
- the use of a protected designation is justified for the product concerned (e.g. 'karjalanpiirakka');
- the vitamins, minerals and their compounds used for fortifying the foodstuff are permitted:
- the final product contains an effective quantity of the vitamin or mineral used for fortifying the foodstuff;
- the amounts of nutrients have been correctly stated in the nutrition labelling.



The recipe check may proceed as follows:

- Verify that all the ingredients in the recipe have been stated in the list of ingredients using foodstuff names (excluding additives which can also be stated using the respective E-codes). Special attention must be paid to the indication of the ingredients of compound ingredients; ensure that the ingredients causing hypersensitivity are properly stated. A prerequisite for this is that up-to-date, correctly prepared product specifications are received from raw material suppliers. Where necessary, information about the quantities of ingredients contained in compound ingredients and additive mixtures must be obtained from the respective producers so as to make it possible to correctly state the ingredients in the packaging of the final foodstuff. Authorisation for obtaining the information is conferred by article 51 of the Food Act according to which control authorities have the right to obtain the information necessary for performing the control from the operator concerned, for which purpose the operator is also required to provide the necessary assistance (article 26). Article 19 of the Food Act, on the other hand, requires that the operator possess sufficient and accurate information about the food it produces, processes and distributes.
- Calculate the product's recipe weight and weight after potential bake-out loss. In the calculation, it is advisable to use the information obtained from the operator's calculation system as reference and/or check the information directly from the raw material and recipe information system with the assistance of the operator's personnel.
- Calculate the amounts of ingredients in the following cases and compare them against the applicable legislation and package labelling:
 - The amounts of additives used are normally calculated from the final product weight or weight obtained after the bake-out loss and compared against the maximum levels prescribed by law. Exceptions to this are certain preservatives for which the limitations concern their ingoing amounts.
 - The amounts of ingredients for which provisions concerning their composition have been laid down in special legislation (e.g. chocolate, juices, jams).
 - The amounts of ingredients which have been highlighted in the labelling of the product (e.g. in the name) or the indication of which is mandatory for some other reason.
 - o The amount of salt if its indication is mandatory or it is otherwise stated in the labelling.
 - Indication of meat content in meat products.
 - The total amounts of added vitamins and minerals are calculated from the final product weight. The nutrient labelling must state the total amount of these vitamins and minerals in the final product, i.e. the total amount of vitamins and minerals originating from the raw materials and from the fortification of the product.

Annex 1 provides an example of recipe breakdown.

Annex 2 is a form that can be used as a checklist when inspecting the labelling.

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5.2 Control of importers

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The importer's packaging can be inspected for the conformance of its labelling following the same procedure as prescribed for Finnish producers (section 5.1.1).

When the correctness of the labelling is inspected, special emphasis is placed on the importer's inhouse control, i.e. on the determination of the work procedures by means of which the importer ensures the correctness of the labelling (section 5.1.2). If the control officer is of the opinion that a specific area needs to be examined in greater detail, the importer is obligated to provide the necessary assistance for carrying out the control and inspection.

5.3 Control of stores

The principles outlined in sections 5.1.1 and 5.1.2 shall also be followed with regard to in-store production and packing.

With regard to mere in-store packing, the control officer is responsible for ensuring that the store has work procedures in place to ensure that any labelling the producer is responsible for is correctly reproduced in the food packages (the name of the foodstuff, allergens, origin where applicable, and alcohol content where applicable). Steps must also be taken to verify that the store has work procedures in place for ensuring the correctness of any labelling it is directly responsible for (net quantity, best before or use by date, and storage conditions).

With regard to foodstuffs that arrive prepacked to the store, the purpose of the control is mainly to ensure that the store has duly fulfilled its in-house control obligation so as not to keep on sale any foodstuffs without Finnish and Swedish labelling.

6. SAMPLING AND ANALYSES

Sampling provides further confirmation that the product is consistent with the recipe and the information given in the labelling. Sampling by the authorities is justified particularly if no sampling is included in the operator's in-house control or if the necessary actions have not been taken based on its results. Sampling should focus on the following:

- salt content
 - a study conducted by Evira revealed that the stated salt content was frequently exceeded in the samples taken by municipal control authorities during 2008–2010; this occurred in bread samples in particular
 - sampling should be specifically targeted at products whose salt content is close to the 'extra salt' reporting limit
- labelling items required by special legislation, such as:
 - fat content (cheeses, sausages)
- additives
 - according to the Guidelines for controlling additives, samples shall be taken where necessary and in particular whenever non-conformance is suspected (http://www.evira.fi/portal/fi/elintarvikkeet/tietoa elintarvikkeista/koostumus/elintarvikeparanteet/valvontaohje/) (in Finnish)
- fortification of food by vitamins or minerals
 - samples shall be taken where necessary whenever non-conformance is suspected, and in particular in cases of vitamins or minerals with a narrow safety margin (vitamin D, vitamin A, niacin, folic acid, vitamin B6, minerals)
- meat content
 - samples of the meat assortments used and the recipes are needed for analysing the meat content

- the meat content can also be calculated or verified by means of the operator's systems based on the analysis data on the meat assortments used, in which case determinations need not be carried out
- net quantity
 - if it becomes necessary to verify the correctness of the net quantity of an individual foodstuff, the average weight of 32 packages at the time of production, which shall be consistent with that stated in the package, may be used for regulatory control purposes if applicable.

7. MEASURES TO BE TAKEN

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If errors are detected in the examined labelling, the control officer shall take the necessary control measures. If the errors are minor and do not endanger food safety or mislead the consumer, a sufficiently long deadline can be imposed for corrections with due consideration given to the amount of packaging material in stock. Examples of such minor errors:

- the list of ingredients is not arranged in the correct order of predominance
- the water used is not stated in the list of ingredients
- the group name of the additive is missing or incorrect.
- Reporting through the KUTI control data system: assessment scale B

If the labelling contains any of the errors listed below that may endanger food safety or mislead the consumer, the control officer shall, depending on the situation, either request or order that the errors be corrected by the deadline given. The errors shall be corrected immediately or by a deadline of no more than a few months. Examples of errors for the correction of which a deadline of no more than a few months may be given:

- · misleading name of the foodstuff
- indication of origin missing (if applicable) / incorrect
- 'best before' indication missing/incorrect
- net quantity missing/incorrect
- amount of salt / the indication 'extra salt' missing (if applicable)
- · quantity of highlighted ingredient missing
- prohibited nutrition and health claims presented about the food
- nutrition labelling not consistent with the composition
- Reporting through the KUTI control data system: assessment scale C

Examples of errors that should be corrected immediately (withdrawal may not necessarily be required, however):

- unclear or too small labelling
- 'use by' date missing/incorrect
- storage conditions missing/incorrect (perishable foodstuffs)
- required warning / storage conditions missing
- medical claims presented about the food
- Reporting through the KUTI control data system: assessment scale D

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A failure to state any allergen and the omission of an allergen contamination warning always constitute grounds for withdrawal (Evira Guideline:

http://www.evira.fi/attachments/english/food/control and entrepreneurs/guidelines on withdrawal of products/ohje_allergeenivirhe_eng2.pdf)

Examples of other grounds for withdrawal (Evira Guideline:

http://www.evira.fi/files/attachments/en/evira/forms_and_instructions/food/17048_1_takaisinveto_ohje_pakk_merk_virh_en.pdf)

- the package bears no labelling information at all
- the labelling is not in Finnish and Swedish (subject to specified exemptions)
- the list of ingredients is missing

Other grounds for withdrawal:

- the foodstuff has been fortified with a non-permitted vitamin or mineral compound
- an error has been made in the fortification of the foodstuff due to which food safety may have been endangered. This is of pronounced significance especially in cases of vitamins or minerals with a narrow safety margin (vitamin D, vitamin A, niacin, folic acid, vitamin B6, minerals)
- > Reporting through the KUTI control data system: assessment scale D

The principles governing the use of administrative coercive measures are outlined in the Evira Guideline http://www.evira.fi/portal/fi/evira/julkaisut/?a=view&productId=125 (in Finnish)

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ANNEX 1

EXAMPLE OF A RECIPE CHECK

APPLE FILLED PASTRY

List of ingredients: wheat flour, water, sugar, egg, margarine, yeast, milk powder substitute (wheat flour, glucose, starch syrup, vegetable oil), pastry conditioner (vegetable oil, glucose, emulsifier E 472, acidity regulator E 341), dough conditioner (wheat flour, emulsifier E 481), cardamom, PAN salt, red chocolate (sugar, vegetable fat, skimmed-milk powder, emulsifier soya lecithin, salt, vanillin, beetroot concentrate), apple marmalade

Recipe:

1000 g	water
2500 g	wheat flour
250 g	yeast
250 g	margarine
500 g	sugar
40 g	dough conditioner
50 g	pastry conditioner
25 g	PAN salt
300 g	egg
250 g	milk powder substitute
20 g	cardamom
90 g	apple marmalade
5 g	apple flavour
5289 g	

Bake-out loss 10% → 4752 g

After baking the pastries are topped with red chocolate, 55 g \rightarrow final weight 4807 g

CHECKING OF THE INGREDIENTS USED

Dough conditioner

Wheat flour Emulsifier E 481 Acidity regulator E 170 Vegetable oil Enzyme

Pastry conditioner

Vegetable oil Emulsifier E 472 e Acidity regulator E 341 Acidity regulator E 516 Glucose

The amounts of additives are not indicated in the product specifications of the conditioners, so the operator must request them from the producers of the mixtures insofar as additives with ingoing amount restrictions are concerned. The amounts must be requested so as to make it possible to verify whether the use of additive mixtures is in conformance with the regulations.

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As regards the additives included in the conditioners of the example pastry, the following may be used following the *quantum satis* principle, so their amounts need not be determined:

- E 170
- E 472 e
- E 516.

Maximum levels have been imposed for the following additives, so their amounts must be checked with the producer:

- dough conditioner E 481: maximum level 5 g/kg; the mixture contains 7 g
 - o the amount is ok $(1,000 \times 7 / 4,752 = 1.47 \text{ g/kg})$
- pastry conditioner E 341: maximum level 20 g/kg; the mixture contains 5 g
 - \circ the amount is ok (1,000 x 5 / 4,752 = 1.05 g/kg)

CHECKING OF INGREDIENTS CONTAINED IN COMPOUND INGREDIENTS

Margarine

Hardened vegetable fat and oil

Water

Salt

Emulsifiers E 471, E 322 (the lecithin originates from rapeseed)

Acidity regulators E 330, E 500

Flavourings

Vitamins A and D

Milk powder substitute; the amounts of the ingredients must be checked with the producer, because the indication of this kind of an ingredient that has nothing to do with milk is problematic if not broken down to its individual ingredients. If the amounts of the ingredients are not apparent from the product specifications, the operator must check them with the raw material supplier so as to make it possible to state them in the list of ingredients in the correct order of predominance.

Wheat flour 150 g
Starch syrup 50 g
Glucose 30 g
Vegetable oil 20 g

Red chocolate

Sugar

Vegetable fat

Skimmed-milk powder

Emulsifier soya lecithin

Salt

Vanillin

Beetroot concentrate

REMARKS PERTAINING TO THE NAME OF THE FOODSTUFF AND THE LIST OF INGREDIENTS BASED ON THE RECIPE AND PRODUCT SPECIFICATIONS

- the correct **name of the foodstuff** is 'Apple flavoured pastry' because the amount of apple jelly is so low (1.87%) and the taste comes from a flavouring
- margarine
 - o must be broken down to its ingredients
 - emulsifiers and antioxidants need not be indicated because they do not have the effect of an additive in the pastry (the same principle also applies to the indication of vitamins A and D)

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o the hardening of vegetable fat and oil must be stated

- milk powder substitute

 the ingredients of the substitute must be broken down and stated together with the other ingredients of the pastry; as noted above, the designation 'milk powder substitute' may not be used

- apple marmalade

- need not be broken down to its ingredients because its amount falls below
 2% (product defined in EC legislation) and because
- it does not contain any allergens that should be stated regardless of the afore-mentioned '2% rule'

- dough and pastry conditioner

- all the additives in the conditioners must be stated because conditioners are used because of the additives contained in them, i.e. they have a technological effect in the product
- the source materials present in the conditioners serve as carriers or solvents and are therefore not regarded as ingredients, so they need not be stated; hence the word 'conditioner' will be omitted from the list of ingredients; only the additives are to be stated

red chocolate

- must be stated as topping because it does not satisfy the requirements specified for chocolate
- soya lecithin must be stated by its name because it is an allergenic ingredient
- beetroot concentrate is to be stated by the name of the colour (beetroot colour) using 'colour' as the group name in compliance with Regulation 1333/2008/EC of the European Parliament and of the Council

- PAN salt

- must be broken down to its ingredients with 'salt substitute' used as the name of the foodstuff ('PAN salt' may be additionally mentioned)
- the ingredients must be stated using their names, not the E-codes, because they are not used as additives but serve as substitutes for sodium chloride
- the anti-caking agent need not be stated because it does not have the effect of an additive in the product

apple flavour

- o must be stated in the list of ingredients
- can be stated by only using the designation 'flavouring', but as the name of the product is 'Apple-flavoured pastry', it is advisable to use the designation 'apple flavour'

REVISED NAME AND LIST OF INGREDIENTS:

Apple-flavoured pastry

Ingredients:

Wheat flour

Water

Sugar

Egg

Margarine (hardened vegetable fat and oil, water, salt, flavourings)

Yeast

Apple marmalade

Topping (sugar, vegetable fat, skimmed-milk powder, emulsifier soya lecithin, salt, vanillin, colour beetroot concentrate)

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Starch syrup Glucose Salt substitute (sodium chloride, potassium chloride, magnesium sulphate, lysine hydrochloride) Cardamom Vegetable oil Emulsifiers E 481, E 472e Acidity regulators E 170, E 341, E 516 Apple flavour

ANNEX 2

LABELLING INSPECTION FORM (checklist that may be appended to the inspection report)

PRODUCT COMPANY DATE OF INSPECTION

			·
LABELLING REQUIREMENT	NO REMARKS (mark x if ok / labelling requirement not applicable to the product concerned)	CHECKED FROM THE RECIPE (WHERE APPLICA- BLE) (mark x if inspected - in cases where applicable)	REMARKS
Labelling clear and legible			
Labelling in Finish and Swedish (subject to specified exemptions)			
Foodstuff name correctly formed			
Ingredients			
consistent with the recipeallergens correctly stated			
 ingredients of a compound ingredient correctly broken down 			
 additives permitted and ingoing amounts correct 			
 salt content and the indication 'extra salt' where applicable 			
Use of a sweetener indicated in connection with the name			
Net quantity			
'Best before' / 'Use by' date			
Storage conditions			
Name and address of the producer, packer or seller			

Country of origin where applicable		
Directions for use where applicable		
Warnings where applicable - summary of the required warnings http://www.evira.fi/files/atta chments/fi/elintarvikkeet/va lmis- tus ja myynti/pakkausmer kin- nat/varoitusmerkinnat taul ukko paivitys 12032012.p df (in Finnish)		
Alcohol content where applicable Health and nutrition claims permit-		
ted and the preconditions for their use satisfied		
Fortification with permitted compounds, ingoing amounts correct		
Nutrition labelling where applicable		

Reporting through the KUTI control data system

> the result of the inspection is stated on an ABCD form (general labelling, implementation) in accordance with the assessment principles outlined in section 7 above