

### Labelling of prepacked foods: nutrition declaration

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Although the United Kingdom left the European Union (EU) in 2021, certain pieces of legislation (known as 'assimilated law') continue to apply until such time as they are replaced by new UK legislation, revoked or permitted to expire. This means that our guidance still contains references to legislation that originated from the EU.

In this guide, the words 'must' or 'must not' are used where there is a legal requirement to do (or not do) something. The word 'should' is used where there is established legal guidance or best practice that is likely to help you avoid breaking the law.

#### **This guidance is for Scotland**

This guidance relates to prepacked food only.

'Prepacked food' is defined in assimilated Regulation (EU) No 1169/2011 *on the provision of food information to consumers* as "... food and the packaging into which it was put before being offered for sale, whether such packaging encloses the food completely or only partially, but in any event in such a way that the contents cannot be altered without opening or changing the packaging ...".

The definition of prepacked does not cover food packed on the sales premises at the consumer's request; nor does it cover food that is sold from the premises on which it was packed, or from a mobile stall or vehicle being operated by the packer (referred to as 'prepacked for direct sale'). For more information, see ['Labelling of non-prepacked foods'](#) and ['Labelling of prepacked-for-direct-sale foods'](#).

## The nutrition declaration

Most prepacked food will need a nutrition declaration that summarises how much of the product is made up of certain nutrients.

The nutrition declaration should be presented as a table. If there is not enough room on the label for a tabular format, the information can be presented as a list.

If the reason that there is not enough room for a table is because voluntary information has been included (please refer to the section on 'Presentation' in ['Labelling of prepacked foods: general'](#) for an explanation of mandatory and voluntary information), you will need to remove or reduce the voluntary information to make room for a table.

The following nutrients must be included:

- energy
- fat
- saturates
- carbohydrate
- sugars
- protein
- salt

If you wish, you can also include:

- monounsaturates
- polyunsaturates
- polyols
- starch
- fibre
- vitamins and minerals (see below)

Nothing that is not on the lists above can be included in the nutrition declaration, and everything that you declare must be presented in a single table.

## Units of measurement

Energy must be declared in kilojoules (kJ) and kilocalories (kcal)

Other nutrients must be declared in grams (g) regardless of whether the product is solid or liquid. The amounts that you declare must always be per 100 g (or per 100 ml if the product is a liquid).

## Per portion declaration

You can declare how much of each nutrient is present in each portion of the product (best achieved with a separate column in the table) but this must be in addition to the amounts per 100 g / ml, and you must

state how many portions are contained in the pack (and preferably the size of portion in g / ml) somewhere close to the table.

The portions you specify must be reasonable and realistic (you could not say that a small packet of crisps or a standard sized chocolate bar was two or three portions, for example).

## Percentage of daily reference intake

The 'daily reference intake' (RI) is how much of each nutrient, vitamin and mineral that a typical adult needs each day to stay fit and healthy. The RIs can be found in Annex XIII to assimilated Regulation (EU) 1169/2011 (see link in 'Key legislation' below).

**Note:** Annex XIII also uses the term 'nutrient reference value' (NRV); this has the same meaning as reference intake.

You can state what percentage of the RI is made up by each nutrient in addition to declaring the total amount per 100 g / ml; if you do then you need to state the following somewhere close to the table: 'Reference intake of an average adult (8,400 kJ / 2,000 kcal)'.

If you include vitamins and minerals in the nutrition declaration (see below), you must declare the percentage RI for those vitamins and minerals in addition to the total amount per 100g / ml.

## Vitamins and minerals

Only certain vitamins and minerals can be included in the nutrition declaration, and each will have to be declared in either milligrams (mg) or micrograms ( $\mu\text{g}$ ). The list is as follows:

- vitamin A ( $\mu\text{g}$ )
- vitamin D ( $\mu\text{g}$ )
- vitamin E (mg)
- vitamin K ( $\mu\text{g}$ )
- vitamin C (mg)
- thiamin (mg)
- riboflavin (mg)
- niacin (mg)
- vitamin B6 (mg)
- folic acid ( $\mu\text{g}$ )
- vitamin B12 ( $\mu\text{g}$ )
- biotin ( $\mu\text{g}$ )
- pantothenic acid (mg)
- potassium (mg)
- chloride (mg)
- calcium (mg)
- phosphorus (mg)
- magnesium (mg)
- iron (mg)
- zinc (mg)
- copper (mg)
- manganese (mg)
- fluoride (mg)
- selenium ( $\mu\text{g}$ )

- chromium (µg)
- molybdenum (µg)
- iodine (µg)

You can pick and choose which items you wish to declare so you don't have to include everything on the list.

## Significant amounts

You can only include a vitamin or mineral in the declaration if the food contains a large enough amount of it that consumers will get a benefit from eating it. This is referred to as a 'significant amount'.

The significant amount for food is 15% of RI per 100 g / ml of product consumed.

The significant amount for beverages is 7.5% of RI per 100 ml of product consumed.

You will need to check the RI in Annex XIII to Regulation (EU) No 1169/2011 for each vitamin and mineral you want to declare. If it isn't present in a significant amount, you cannot include it in the declaration or make any reference to it on the label or advertisements for the product.

## Front-of-pack labelling

You can give a further nutrition declaration that appears somewhere else on the label (normally front-of-pack) in addition to the full declaration.

The information that must be given in the additional declaration is either:

- energy, fat, saturated fat, sugar, salt  
or
- energy only

This declaration does not have to be in a table format.

## Exemptions

The following products do not need to have a nutrition declaration:

- beverages with an alcoholic strength greater than 1.2%
- products with a single ingredient (or category of ingredients, such as fruit) that has not been processed or has only been subject to a maturing process
- water, where the only added ingredients are carbon dioxide and/or flavourings
- herbs and spices (including mixtures)
- salt and salt substitutes
- table-top sweeteners
- coffee (caffeinated and decaffeinated), including coffee beans (milled and ground) and instant / soluble coffee and chicory products
- all forms of tea and herbal / fruit infusions that do not contain any added ingredients that would change the nutritional value
- vinegar with no added ingredients other than flavours
- chewing gum
- small products (where the largest surface has an area of less than 25 cm<sup>2</sup>)

Please note that if you make any nutrition or health claim on your product (for example, low fat) then it triggers the requirement for a nutrition declaration regardless of whether the product would normally need one. The declaration will need to include the mandatory information (energy, fat, saturates, etc) and the nutrient, vitamin or mineral to which the claim refers.

If the substance to which the claim refers cannot be included in the nutrition declaration (see the list above), the amount per 100 g / ml must be stated separately in the same field of vision\* as the nutrition declaration (and preferably close to it).

[\*'Same field of vision' means that you must be able to hold the product so that both pieces of information can be seen at the same time.]

See also '[Nutrition and health claims](#)'.

## Exemption for small manufacturers

Assimilated Regulation (EU) No 1169/2011 has a further exemption, which is specific to small scale manufacturers: "Food, including handcrafted food, **directly supplied** by the **manufacturer of small quantities** of products **to the final consumer** or to **local retail establishments** directly supplying the final consumer" (our emphasis).

There are several parts to this exemption; you need to be able to meet all the parts to be able to use it.

'Directly supplied' means you (the manufacturer) are selling your product straight to the consumer, or to local businesses for sale to the consumer, without it being processed in any way.

'Manufacturer of small quantities' means a micro business with fewer than 10 employees and a turnover / balance sheet of less than €2 million (approximately £1.75 million).

'Local retail establishments' means shops within your (the manufacturer's) own county, shops in the neighbouring county, or shops within counties whose border is within 30 miles (50 km) of the boundary of your county (whichever is greater); therefore, 'local' can be a large area.

If you are using the internet to sell your products, the exemption applies if you are selling directly to the final consumer. However, if you sell online to other retailers, you cannot satisfy the definition of 'local' as they could be based anywhere; therefore, the exemption does not apply.

As above, if you make any nutrition claims, you must include a nutrition declaration even if you meet the requirements of the exemption.

## Calculating the nutrition declaration

The nutrition declaration can be based on average nutritional values of food. A large database of average values is publicly available through the composition of foods integrated dataset ([CoFID](#)); you can use the information in CoFID to calculate the nutrition declaration.

Calculating the declaration in this manner can be difficult, so you may wish to consider engaging a test house, registered nutritionist or registered dietician to produce the declaration for you. An internet search of 'food nutrition analysis lab testing' / 'registered nutritionist' / 'registered dietician' will produce a number of results.

## Further information

There are many requirements for prepacked food. Please see our other guides on the subject:

- ['Labelling of prepacked foods: general'](#)
- ['Labelling of prepacked foods: ingredients list'](#)
- ['Labelling of prepacked foods: product name'](#)
- ['Labelling of prepacked foods: QUID'](#)

## Trading Standards

For more information on the work of Trading Standards services - and the possible consequences of not abiding by the law - please see ['Trading Standards: powers, enforcement and penalties'](#).

In Scotland, food labelling laws are not generally enforced by Trading Standards services, but rather by Environmental Health. However, we have included In-depth Guides on food for Scotland in order to provide more comprehensive guidance.

## In this update

No major changes.

Last reviewed / updated: November 2025

## Key legislation

- [Food Safety Act 1990](#)
- [assimilated Regulation \(EU\) No 1169/2011 on the provision of food information to consumers](#)
- [Food Information \(Scotland\) Regulations 2014](#)

## Please note

This information is intended for guidance; only the courts can give an authoritative interpretation of the law.

The guide's 'Key legislation' links go to the legislation.gov.uk website. The site usually updates the legislation to include any amendments made to it. However, this is not always the case. Information on all changes made to legislation can be found by following the above links and clicking on the 'More Resources' tab.

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