Setting of tolerances for nutrient values declared on a label
Guidance for food supplements

This guidance document is intended to assist food supplement companies in setting tolerances for nutrition labelling of food supplements under Directive 2002/46/EC and Regulation (EC) No 1924/2006 on nutrition and health claims made on foods. Tolerances mean the acceptable differences between the nutrient values declared on the label and those established in the course of official controls.

This guidance document presents a schematic interpretation of the European Commission guidance for competent authorities for the control of the compliances with EU legislation related to the setting of tolerances.

The guidance is divided into the following sections:

- Rounding guidelines for nutrition labelling;
- Tolerances for vitamins and minerals in supplements;
- Tolerances for controlling the compliance levels of nutrients with levels specified in Regulation (EC) No 1924/2006.

It should be used in conjunction with the European Commission Guidance published in December 2012 and available at the following link: http://ec.europa.eu/food/food/labellingnutrition/nutritionlabel/index_en.htm.

This document is a living document and will be updated to reflect the views of the competent authorities and food supplement companies.

January 2014
The rounding should be taken into account for nutrition declaration. Table 1 below summarises the rounding rules for the nutrient information of label.

**Table 1. Rounding guidelines for the nutrient declaration in nutrition labelling of foods and food supplements**

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

*Not applicable to sub-categories

The rounding of the declared values should be taken into account when determining the tolerance limits.

**Amounts of nutrients which can be regarded as negligible.**

1. Can be declared as ‘0’ ; or
2. As ‘<x g’ as indicated in table 1 ; or
3. labelled as ‘contains negligible amounts of ...’ in close proximity of the nutrition declaration.

**Use of significant figures: There are 3 rules on how to define how many significant figures are in a number.**

<table>
<thead>
<tr>
<th>Rules</th>
<th>Number</th>
<th>Significant figures</th>
</tr>
</thead>
<tbody>
<tr>
<td>All non-zero digits are always significant</td>
<td>12,4</td>
<td>3</td>
</tr>
<tr>
<td>All zeros to the right of a significant digit are always significant</td>
<td>12,40</td>
<td>4</td>
</tr>
<tr>
<td>Any zeros between 2 significant digits are significant</td>
<td>0,001</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>102</td>
<td>3</td>
</tr>
</tbody>
</table>
What are tolerances?
Tolerances mean the acceptable difference between the nutrient values declared on a label and those established in the course of official controls.

What is tolerance range?
Tolerance range is the difference between the upper and lower level of the tolerances.

Why setting tolerances?
The actual amount of a nutrient may vary compared to the value declared on the label. To ensure that label information is accurate and reflects the nutrient content of the food, tolerance limits must be set. Tolerances are also important for determining if a declared value is correct in the course of official controls by authorities.

What is uncertainty of measurement?
Uncertainty of measurement is a parameter reflecting the precision and the accuracy of a measurement. It characterises the dispersion around the measured value (e.g. 10 mg +/- 10%). The degree of uncertainty is the result of factors including the limitations of the measuring instruments, sample preparation, measurement conditions, methods of analysis, etc.

How can the declared values be defined?
The declared values should approximate the average values across different batches. The EU guidance on tolerances defines the average value as the value that best represents the amount of a nutrient which a given food contains, and allows for natural variability of foodstuffs, seasonal variability, patterns of consumption and other factors which may cause the actual value to vary.

Compliance over shelf life
The measured value should be within the tolerances around the declared value during the entire shelf life.

Should safety be taken into account when setting tolerances?
Safety has to be taken into account when setting tolerances for vitamins and minerals. The maximum levels should not be exceeded. In other words, maximum levels for vitamins and minerals based on safety should include any tolerance. However, since national maximum levels have not always been determined on the basis of safety, in the absence of harmonised rules on maximum amounts for vitamins and minerals, national practice of handling this issue that were applied before December 2012 may be maintained.
Setting of Tolerances for Nutrient Values: Overview

This flowchart shows in which cases the setting of tolerances is applicable and to which section of this guidance document you should refer to.

Is a minimum level set for the nutrient present in the food supplement?

- No
  - Scenario 1
    - page 5
- Yes
  - Scenario 2
    - pages 6, 7, 8 & 9

Is a health or nutrition claim made?

- No
  - No
  - No
  - No
  - Yes
  - Yes
  - Yes
  - Yes
  - Case 1
    - pages 6 & 7
  - Case 1
    - pages 6 & 7
  - Case 2
    - page 8
  - Case 3
    - pages 9 & 10

Does the declared value equal the conditions of use of the claim or the set minimum level?

- Yes
  - Case 1
    - pages 6 & 7

Does the tolerances range overlap with the condition of use of the claim or the set minimum level?

- Yes
  - Case 1
    - pages 6 & 7

See also section 5.1 Commission Guidance Document

See also section 5.3 Commission Guidance Document

See also section 5.4 Commission Guidance Document

See also section 5.5 Commission Guidance Document

Case 2
- page 8

See also section 5.2 Commission Guidance Document

This flowchart shows in which cases the setting of tolerances is applicable and to which section of this guidance document you should refer to.
GENERAL PRINCIPLE

Tolerances for vitamins and minerals in food supplements include the uncertainty of measurement associated with a measured value. No further allowance for measurement uncertainty has to be made when deciding whether a measured value is compliant with the declared value.

### Table 2. Tolerances for food supplements including measurement uncertainty

<table>
<thead>
<tr>
<th></th>
<th>Maximum (MAX)</th>
<th>Minimum (MIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vitamins</td>
<td>+50%</td>
<td>-20%</td>
</tr>
<tr>
<td>Minerals</td>
<td>+45%</td>
<td>-20%</td>
</tr>
</tbody>
</table>

For Vitamin C in liquids, higher upper tolerance values could be accepted.
**Scenario 2 - CASE 1A**

- Declared value equals the minimum level specified in the conditions of use of the claim or the set minimum value, **OR**
- When a level exceeding the minimum level specified in the conditions of use of the claim - is made in addition to the information mentioned in the nutrition labelling.

When a **MINIMUM** level is specified, either as condition of use for a claim or as a minimum level set for the addition of nutrients to food supplements, **OR**

When a claim referring to a specific quantity of a nutrient - exceeding the minimum level specified in the conditions of use of the claim - is made in addition to the information mentioned in the nutrition labelling.

### Table 3. Tolerances for food supplements for controlling the compliance of levels of nutrients with the levels specified in the Nutrition and Health Claims Regulation 1924/2006/EC

<table>
<thead>
<tr>
<th>Nutrient</th>
<th>Side 1 of tolerance (includes uncertainty of measurement to the side specified, + or -)</th>
<th>Side 2 of tolerance</th>
<th>Measurement uncertainty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vitamins</td>
<td><em>50%</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minerals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carbohydrates*, Protein*, Fibre*</td>
<td><em>10 g per 100 g</em></td>
<td><em>16 g</em></td>
<td><em>4%</em></td>
</tr>
<tr>
<td>Sugars*</td>
<td><em>10 g per 100 g</em></td>
<td><em>16 g</em></td>
<td><em>4%</em></td>
</tr>
<tr>
<td>Fat*</td>
<td><em>10 g per 100 g</em></td>
<td><em>16 g</em></td>
<td><em>4%</em></td>
</tr>
<tr>
<td>Saturates*</td>
<td><em>4 g per 100 g</em></td>
<td><em>16 g</em></td>
<td><em>4%</em></td>
</tr>
<tr>
<td>Monounsaturates*, Polyunsaturates*</td>
<td><em>4 g per 100 g</em></td>
<td><em>16 g</em></td>
<td><em>4%</em></td>
</tr>
<tr>
<td>Sodium</td>
<td><em>6.5 g per 100 g</em></td>
<td><em>10 g per 100 g</em></td>
<td><em>40%</em></td>
</tr>
<tr>
<td>Salt</td>
<td><em>1.25 g per 100 g</em></td>
<td><em>20 g per 100 g</em></td>
<td><em>40%</em></td>
</tr>
</tbody>
</table>

*Not applicable to sub-categories

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

---

**Max. tolerance**

**Declared value**

**Min. tolerance**

Max. tolerance = UB + side 1 of tolerance from Table 3

Declared value = Upper bound of the declared value (UB)

Min. tolerance = LB / (1 + side 2 of tolerance from Table 3)

**Accepted minimum tolerance from Table 3**

18,6 mg = 19 mg rounded

- Side 1 of the tolerance from Table 3

- Measurement uncertainty

- Side 2 of the tolerance from Table 3

- Measurement uncertainty: 20%

Accepted tolerance + 50% of 12,4 mg = 6,2 mg

Upper bound 12,4 mg

Lower bound 11,5 mg

11,5 / [(1+(20/100))] = 9,58 mg = 9,6 mg rounded

Measurement uncertainty: 20%
In case a MAXIMUM level is specified in the conditions of use of the claim, OR

When a claim referring to a specific quantity of a nutrient - below the maximum level specified in the conditions of use of the claim - is made in addition to the information mentioned in the nutrition labelling:

<table>
<thead>
<tr>
<th>Max. tolerance</th>
<th>Declared value</th>
<th>Min. tolerance</th>
</tr>
</thead>
<tbody>
<tr>
<td>UB / (1 - side 2 of tolerances from Table 3)</td>
<td>Upper bound of the declared value (UB)</td>
<td>LB - side 1 of tolerances from Table 3</td>
</tr>
<tr>
<td>Lower bound of the declared value (LB)</td>
<td>Measurement uncertainty: 3%</td>
<td></td>
</tr>
</tbody>
</table>

Table 3. Tolerances for food supplements for controlling the compliance of levels of nutrients with the levels specified in the Nutrition and Health Claims Regulation 1924/2006/EC

- Not applicable to sub-categories
- **for vitamin C in liquids, higher upper tolerance values could be accepted**

- **Vitamin C**
  - Upper bound: 28 mg
  - Lower bound: 27.5 mg

- **Accepted maximum tolerance from Table 3**
  - 28.4 mg

- **Accepted minimum tolerance from Table 3**
  - 16.5 mg = 17 mg rounded

- **Measurement uncertainty**
  - 29.27 mg = 29 mg rounded

- **28.4 / [1-(3/100)] = 29.27 mg = 29 mg rounded**

- **Accepted tolerance**
  - 11 mg

- **Side 1 of the tolerance from Table 3**
  - 16.5 mg = 17 mg rounded

- **Side 2 of the tolerance from Table 3**
  - Measurement uncertainty: 3%
**Scenario 2 - CASE 2**

- Declared value different from level specified in the conditions of use of the claim, **AND**
- Tolerance range calculated according to Table 2 not overlapping with the condition of use (COU) of the claim

**A**

Declared value exceeding the MINIMUM level specified in the COU of the claim, **AND**

Tolerances calculated according to Table 2 above the minimum level specified in the COU of the claim.

Tolerance values from Table 2 apply.

**B**

Declared value below the MAXIMUM level specified in the COU of the claim, **AND**

Tolerances calculated according to Table 2 below the maximum level specified in the COU of the claim.

Tolerance values from Table 2 apply.

---

**Table 2. Tolerances for food supplements including measurement uncertainty**

<table>
<thead>
<tr>
<th></th>
<th>Maximum (MAX)</th>
<th>Minimum (MIN)</th>
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</thead>
<tbody>
<tr>
<td>Vitamins</td>
<td>+50%</td>
<td>-20%</td>
</tr>
<tr>
<td>Minerals</td>
<td>+45%</td>
<td>-20%</td>
</tr>
</tbody>
</table>

For Vitamin C in liquids, higher upper tolerance values could be accepted.

---

**Example for a food supplement bearing a claim 'source of vitamin C'**

COU: Minimum 12 mg per day

Declared value = 24 mg / daily dose
Minimum value specified in the conditions of use of the claim: **12 mg / daily dose**

Upper bound of the declared value: 24.4 mg / daily dose
Lower bound of the declared value: 23.5 mg / daily dose

If the tolerance values from Table 2 apply:
Tolerance range = \([23.5 - 20\% ; 24.4 + 50\%]\) = \([18.8 \text{ mg} ; 36.6 \text{ mg}]\) = \([19 \text{ mg} ; 37 \text{ mg}]\) rounded

**But** 19 mg > 12 mg / daily dose

Therefore the tolerance values from Table 2 apply.
Scenario 2 - CASE 3 A
- Declared value different from the level specified in the conditions of use of the claim (COU), AND
- Tolerance range calculated according to Table 2 overlapping with the minimum level specified in the conditions of use of the claim

Declared value exceeding the MINIMUM level specified in the COU of the claim, AND

Tolerances calculated according to Table 2 below the minimum level specified in the COU of the claim.

Tolerance values from Table 3 ‘side 1’ apply to the minimum level specified in the conditions of use of the claim.

Example for a food supplement containing a vitamin

Declared value = 14 mg / daily dose
Minimum value specified in the conditions of use of the claim: 12 mg / daily dose
Upper bound of the declared value: 14.4 mg / daily dose Lower bound of the declared value: 13.5 mg / daily dose
If the tolerances from Table 2 are applied:
Tolerance range = [13.5 - 20% ; 14.4 + 50%] = [10.8 mg ; 21.6 mg] = [11 mg ; 22 mg] rounded.
But 11 mg < 12 mg / daily dose
Therefore the tolerance values from table 3 ‘side 1’ apply to the level specified in the conditions of use of the claim:
[12 mg ; 12 mg + 50%] = [12 mg ; 18 mg] = [12 mg ; 18 mg] rounded

Accepted maximum tolerance
Minimum level specified in the COU of the claim + side 1 from Table 3 = 18 mg rounded +50% of 12 mg = 18 mg
Minimum level specified in the COU of the claim = 12 mg

Table 2. Tolerances for food supplements including measurement uncertainty

<table>
<thead>
<tr>
<th></th>
<th>Maximum (MAX)</th>
<th>Minimum (MIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vitamins</td>
<td>+50%</td>
<td>-20%</td>
</tr>
<tr>
<td>Minerals</td>
<td>+45%</td>
<td>-20%</td>
</tr>
</tbody>
</table>

For Vitamin C in liquids, higher upper tolerance values could be accepted.

Table 3. Tolerances for food supplements for controlling the compliance of levels of nutrients with the levels specified in the Nutrition and Health Claims Regulation 1924/2006/EC

<table>
<thead>
<tr>
<th>Nutrient</th>
<th>Side 1 of tolerance</th>
<th>Tolerances for foods and food supplements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(includes uncertainty of measurement to the side specified, ± or -)</td>
<td>Side 2 of tolerance</td>
</tr>
<tr>
<td>Vitamins</td>
<td>+50%**</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Minerals</td>
<td>+45%</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Carbohydrate*</td>
<td>±10 g per 100 g:</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Protein*</td>
<td>±4g</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Fibre*</td>
<td>±0.4g</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Sugars*</td>
<td>&lt;10 g per 100 g:</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td></td>
<td>±4g</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td></td>
<td>±0.4g</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Fat*</td>
<td>±3g</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Saturates*</td>
<td>±1.6 g per 100 g:</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td></td>
<td>±0.4g</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Mono-unsaturates*</td>
<td>±1.6 g per 100 g:</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Polyunsaturates*</td>
<td>±0.4g</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Sodium</td>
<td>&lt;0.5 g per 100 g:</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td></td>
<td>±0.3 g</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td>Salt</td>
<td>&lt;1.25 g per 100 g:</td>
<td>measurement uncertainty</td>
</tr>
<tr>
<td></td>
<td>±0.75 g</td>
<td>measurement uncertainty</td>
</tr>
</tbody>
</table>

*Not applicable to sub-categories
** for vitamin C in liquids, higher upper tolerance values could be accepted
**Scenario 2 - CASE 3 B**

- Declared value different from the level specified in the conditions of use of the claim (COU), **AND**
- Tolerance range calculated according to Table 2 overlapping with the maximum level specified in the conditions of use of the claim

Declared value below the MAXIMUM level specified in the COU of the claim, **AND**

Tolerances calculated according to Table 2 above the maximum levels specified in the COU of the claim.

Tolerance values from Table 3 ‘side 1’ apply to the maximum level specified in the conditions of use of the claim.

---

**Table 2. Tolerances for food supplements including measurement uncertainty**

<table>
<thead>
<tr>
<th>Nutrient</th>
<th>Maximum (MAX)</th>
<th>Minimum (MIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vitamins</td>
<td>+50%</td>
<td>-20%</td>
</tr>
<tr>
<td>Minerals</td>
<td>+45%</td>
<td>-20%</td>
</tr>
</tbody>
</table>

For Vitamin C in liquids, higher upper tolerance values could be accepted.

---

**Table 3. Tolerances for food supplements for controlling the compliance of levels of nutrients with the levels specified in the Nutrition and Health Claims Regulation 1924/2006/EC**

Given a declared value of 14 mg / daily dose, with the maximum level specified in the COU as 20 mg / daily dose, the accepted minimum tolerance is -50% of 20 mg, which is 10 mg.

---

**Example for a food supplement containing a vitamin**

Declared value = 14 mg / daily dose

Maximum value specified in the conditions of use of the claim: 20 mg / daily dose

Upper bound of the declared value: 14.4 mg / daily dose

Lower bound of the declared value: 13.5 mg / daily dose

If the tolerances from Table 2 are applied:

Tolerance range = \([13.5 - 20\% ; 14.4 + 50\%]\) = \([10.8 mg ; 21.6 mg]\) = \([11 mg ; 22 mg]\) rounded.

But 22 mg > 20 mg / daily dose

Therefore the tolerance values from table 3 ‘side 1’ apply to the level specified in the conditions of use of the claim:

\([20 mg - 50\% ; 20 mg] = [10 mg ; 20 mg] = [10 mg ; 20 mg]\) rounded