ANNEX A

Table A-1. Responses to key comments raised by respondents

1) Cor	mments on the proposed scope of affected products	MOH/HPB's response
1.2	One respondent commented that alcoholic beverages may be high in sugar as well, and should be subject to the additional measures. They also commented that alcoholic beverages that are low in sugar should not be allowed to apply the Grade A or B Nutri-Grade marks, due to their alcoholic content.	Alcoholic beverages are not within the scope of the current or additional measures. This means that alcoholic beverages that fall within Grades C or D are not subject to the labelling and advertising requirements; and alcoholic beverages that fall within Grades A or B are not allowed to apply the Nutri-Grade mark voluntarily.
		In Singapore, the supply and consumption of alcoholic beverages are currently regulated under the Liquor Control (Supply and Consumption) Act. Establishments must be authorised by a liquor license in order to sell alcoholic beverages and individuals are not allowed to consume such beverages at public places after 10.30pm. Alcoholic beverages are also heavily taxed, to help discourage high intake of such beverages. There are therefore already measures in place that help reduce intake of alcoholic drinks, and by extension, sugar intake from such drinks.
		We will review at a later stage on whether further efforts are required for alcoholic beverages.
2) Cor	mments on the concession for smaller food businesses	MOH/HPB's response
2.2	One respondent queried if the government has a timeline for tightening the measures on freshly prepared beverages to apply to establishments owned by smaller food businesses. They were concerned that the concession for smaller food businesses could create disparity among food establishments and the inconsistent display of the Nutri-Grade mark could mislead consumers. They suggested that MOH/HPB develop a timeline for tightening the measures to include smaller food businesses, and seek inputs from the industry via a structured consultation process.	MOH and HPB will review this concession provided to individuals and entities running smaller food businesses over time and make the necessary adjustments

2.3	One respondent noted that the combined size of the parent and subsidiary entities will be the basis for the implementation of the measures for freshly prepared beverages. They queried if the person who manages hawker centres and rents out the individual stall spaces, would be considered the "parent entity" for all stalls.	For the avoidance of doubt, the person who manages the hawker centre and rents out the stall spaces, is not the parent entity of the individual stalls, as the latter are not subsidiaries of the former. To determine whether the establishment is subject to the measures for freshly prepared beverages, we would consider the revenue and location information of the Singapore-registered entity that directly operates the establishment serving beverages. In the case of hawker centres, food courts, coffee shops and canteens, this refers to the Singapore-registered entity that operates the beverage stall, instead of the person (e.g. landlord or managing agent) who operates the overall hawker centre, food court, coffee shop and canteen.
2.4	One respondent shared that some suppliers sell freshly prepared beverages over a counter/kiosk, in a rented space within a supermarket. They queried if the determination of revenue and number of locations would be based on the supplier managing the counter/kiosk, or the supermarket chain (e.g. including supermarkets without the beverage counter/kiosk).	To determine whether the establishment is subject to the measures for freshly prepared beverages, we would consider the revenue and location information of the Singapore-registered entity that directly operates the establishment serving beverages. In the present case, this refers to the Singapore-registered entity (e.g. supplier) that manages the counter/kiosk
•	mments on the proposed labelling requirements – general mments	MOH/HPB's response
3.1	One respondent sought clarification on whether HPB would be providing the images for the Nutri-Grade mark to be applied on a menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale.	The finalised artworks for the Nutri-Grade marks have been released on the HPB's website (https://www.hpb.gov.sg/healthy-living/food-beverage/nutri-grade), together with the preliminary version of the usage guide on applications of the Nutri-Grade mark. The final version of the usage guide will be released by HPB at a later date.
3.2	One respondent queried about the plans for the Healthier Choice Symbol (HCS) and the Healthier Dining Programme (HDP), whether the HCS/HDP would continue and whether their criteria would conflict with the Nutri-Grade mark.	The Nutri-Grade mark will complement and co-exist with the HCS and HDP. The Nutri-Grade mark will be mandatory for Grade C and D beverages, and optional for Grade A and B beverages. Both the HCS and HDP guidelines have been revised to align with the Nutri-Grade grading system, such that all HCS and HDP-endorsed beverages are either Grade A or B. The HCS and HDP will continue to be voluntary. Thus, it would be optional for Grade A and B beverages to carry the Nutri-Grade mark, HCS or HDP identifier (where applicable).

3.3	One respondent asked if alterations to the colour and font of the Nutri-Grade mark would be allowed, to better suit the design of the a menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale.	The digital artwork of the Nutri-Grade mark, provided by HPB, should be used, and no modification to the mark is allowed, other than to adjust to the required size proportionally and to add the numerical value for the percentage of sugar content That said, the relevant authorities intend to exercise a reasonable degree of flexibility in the enforcement of the precise colours of the Nutri-Grade mark displayed, as long as the key elements of the mark (including the core colours of each respective grade on the Nutri-Grade mark, i.e. dark green, light green, amber, red) are intact. The eventual colours printed should not appear recognizably different from the prescribed colours.
	mments on the proposed labelling requirements –	MOH/HPB's response
	ysical menu, poster, sign or other material that is used to prospective consumer that the Nutri-Grade	
	rerage is for sale	
4.1	One respondent commented that displaying the Nutri-Grade marks on menus would cause menus to look messy and cluttered, and suggested indicating the grade of beverages as a footnote instead.	We note this feedback. We would like to assure respondents that we have sought to reduce the clutter, by (a) allowing the use of the simplified Nutri-Grade mark, (b) using a reference variant to anchor labelling of customisable drinks, and (c) only requiring the Nutri-Grade mark to be labelled for C/D beverages (and optional for A/B beverages).
		Our position remains that the Nutri-Grade mark must be labelled next to or in direct relation to each listing of the Nutri-Grade beverage, so that consumers are aware of which beverage it refers to.
4.2	One respondent provided feedback that it would be highly challenging to apply the Nutri-Grade mark on every cup served, given the large number of possible customisations.	It is not our intent to require serving cups to be labelled with the Nutri-Grade mark of the beverage served. We intend to make this clear in the specifications.
4.3	One respondent requested for flexibility to allow sticker labels to be used to apply the Nutri-Grade mark on a menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale and beverage dispensers.	Yes, sticker labels may be used.

4.4 One respondent sought clarification on whether materials containing the name and/or image of beverages that are displayed within the physical compound of the F&B establishment, but facing outwards, would be subject to the labelling requirement or the advertising prohibition.

Materials that contain the name and/or image of beverages, found within the rental/leased/purchased space of the physical F&B establishment are subject to the labelling requirements, even if the material is facing outwards.

5) Comments on the proposed labelling requirements – basis of labelling freshly prepared beverages (e.g. reference variant, toppings)

MOH/HPB's response

5.1 Some respondents queried what the reference variant would be, for:

- a) beverages served without sugar (sugar may added in by consumers themselves);
- b) fruit juices with ice and without added sugar;
- c) bubble teas with only stevia option;
- d) beverages prepared using powders or concentrates that require reconstitution, and whether the Nutri-Grade of the beverage can automatically follow that of the pre-packaged powder or concentrate;
- e) beverages whereby consumers request for additional pumps of syrup;
- f) beverages whereby consumers are allowed to add more sugar on their own (sugar provided at the side);
- g) beverages whereby consumers may request for more or less ice or the amount of ice added may vary due to other reasons:
- beverages that are available in both hot or cold/iced versions, and the implications if consumers do not order the same version which grading/labelling is based on.

The grading and labelling of the Nutri-Grade mark are based on the 'reference variant', which is the default beverage that is prepared using standard recipe, if consumers do not request for any changes. This includes the default amount of ingredients used (e.g. number of pumps of syrup), but excludes any additional ingredients that consumers add on their own (e.g. sugar served separately that consumers choose to add in).

For (d), the reference variant is the beverage as prepared and served to consumers/purchasers (i.e. after reconstitution), based on the standard recipe used by the establishment. If the establishment uses the dilution factor proposed by the supplier of the powder or concentrate as part of its standard recipe for the beverage, that is considered the reference variant (the Nutri-Grade mark on the product package of the powder or concentrate could be referenced to apply the Nutri-Grade mark on menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale). We note that some establishments may use their own recipes, instead of following the dilution factor proposed by the supplier; in such cases, the Nutri-Grade mark on the product package is not an accurate reflection of the beverage served.

For (h), each beverage item will only have one Nutri-Grade mark, based on its reference variant (regardless hot or cold/iced versions of the same drink). The basis of the grading must be indicated in a statement on the menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale. Consumers may or may not order the same beverage as the reference variant. Regardless,

		the Nutri-Grade mark based on the reference variant would provide them with information to help make a more informed choice.
5.2	Some respondents that owned bubble tea establishments suggested to use the 0% sugar as the reference variant, and declare the additional sugar content should consumers opt for other variants (e.g. 25%, 50%, 100% sugar options). This would be feasible for establishments, which add the same amount of sugar for each of these variants across all beverages offered. They felt the above labelling approach would be more useful, given that most consumers opt for 25% or 50% sugar, instead of 100% sugar. These establishments further commented that if indeed the customised drink preparations with the poorest grade were	After careful consideration, our position remains that the reference variant will continue to be (a) the default beverage, and (b) in cases where there is no default beverage, the customised drink preparation with the poorest grade (e.g., 100% sugar). Our position for (a) seeks to encourage establishments to adopt healthier variants of beverages as the default. If the default beverage is the no- or low-sugar option, that beverage is the basis of the grade and Nutri-Grade mark. Our position for (b) seeks to help inform consumers of the maximum amount of sugar they could potentially consume, so they can make more
	used as the reference variant (if there is no default), they would likely switch to adopt 0% or 25% sugar as the default for all consumers. Some also said that they may provide sugar at the side for consumers to add on their own if they wish.	informed choices. We also hope this would encourage the industry to reduce the maximum sugar and saturated fat content in their beverages. Providing sugar at the side for consumers to add on their own, is not prohibited.
5.3	Some respondents sought clarification on how generic beverage items on menus (e.g. can drinks) should be labelled with the Nutri-Grade mark. To the proposal to use the beverage with the poorest grade as the reference variant to apply the Nutri-Grade mark, some respondents felt this would not achieve the policy objective of helping consumers make an informed choice, as the generic grade (based on the beverage with the poorest grade) could confuse consumers and jeopardize the healthier options that are available as part of the range. As such, they suggested to remove the labelling requirement for generic items on menus, if the item refers to pre-packaged beverages that are visible to	After careful consideration, our position remains that generic beverage items on a menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale must be labelled with the Nutri-Grade mark, which would be based on the beverage with the poorest grade. We hope that this would encourage operators to offer healthier beverages (e.g. if the entire range of beverages offered were grade A/B, labelling the Nutri-Grade mark would be voluntary).

	consumers at the point-of-selection. For situations where the pre-packaged beverages are not visible to consumers at point-of-selection, they suggested that the establishment update the menus with specific product names and apply the respective Nutri-Grade marks accordingly.	
5.4	Some respondents queried if the statement regarding the basis of grading could be a 'blanket' statement that applies to all beverages, instead of having individual statements for each respective beverage.	Yes. The intention is to have a statement that can broadly cover the beverages in the menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale, instead of having statements for each individual beverage. HPB has provided further industry guidance on the requirements for the statements, within the preliminary industry guidance documents on the HPB website (https://www.hpb.gov.sg/healthy-living/food-beverage/nutri-grade). The final version of the industry guidance will be released by HPB at a later date.

5.5	One respondent sought clarification on the labelling requirements for toppings, whether: a) the toppings list must be present on every page of the menu; b) the revised grade of the beverage after the addition of toppings must be reflected on the menu; c) there would be a tolerance range for the sugar declaration for toppings, given that some toppings are not 'accurately measured' (e.g. cocoa powder); and d) syrup used for flavoured coffees are considered toppings or part of the standard recipe.	For (a), we do not intend to specify where or how often the toppings list is made available. Instead, we would require that wherever the toppings list is stated, the incremental sugar content of the toppings must be declared. For (b), the revised grade of the beverage, after the addition of toppings, does not need to be reflected on the menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale. Consumers are encouraged to make an informed choice about their beverage selections, after taking into consideration both the grade of the reference variant and the additional sugar content of the topping of their choice.
		For (c), yes there will be a tolerance range for all nutrient declarations. That said, establishments should adopt a standard recipe/ operating protocol to ensure consistent preparation of beverages and accurate information provided to consumers. Also, it should be noted that labelling the incremental sugar content is only required for toppings listed, for items that are not currently listed in the toppings list, establishments are not required to add them to the toppings list if they do not wish to.
		For (d), if the syrup is always added when a consumer orders the said flavoured coffee (without the need for consumers to ask for it), it is part of the standard recipe.
5.6	One respondent asked if certain materials with space constraints (e.g. tray liners) could be exempted from including the statement explaining the basis of the labelling.	After careful consideration, our position remains that every menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale must have the statement, explaining the basis of the labelling. Without the statement, consumers may not be aware of how to interpret the Nutri-Grade marks on the material.
ele	mments on the proposed labelling requirements – ctronic menu, poster, sign or other material that is used to orm a prospective consumer that the Nutri-Grade verage is for sale	MOH/HPB's response

6.1	One respondent sought clarification if it would be mandatory to label the Nutri-Grade marks for all sugar level variants respectively (e.g. 0%, 25%, 50%, 75% and 100% sugar) on electronic menus. They also queried whether the same labelling approach must apply across physical and electronic menus.	No, each beverage listed on the menu only has one Nutri-Grade mark ¹ , based on the reference variant. This is regardless of the number of possible permutations from customisation. We encourage operators to go over and above the requirements and offer more dynamic labels for electronic menus. This could include displaying the Nutri-Grade mark for all sugar level variants, or dynamically refreshing the Nutri-Grade mark as the purchaser/consumer makes his selection on the digital platform.
		The labelling approach (e.g. using the default preparation or preparation with the poorest grade as the reference variant, one Nutri-Grade mark per beverage item) is consistent across physical and electronic menus. As electronic menus have more flexibility in dynamically adapting to customers' customisation choices, it could go into more detail and permutations than physical menus can accommodate.
6.2	One respondent suggested that the Simplified Nutri-Grade mark be adopted for electronic menus as well, as digital menus on smartphones are often small. Adopting the Simplified Nutri-Grade mark on both physical and electronic menus would also facilitate consumer understanding and reduce the compliance burden.	We considered this suggestion and on further review, we agree to allow greater flexibility in the use of the Simplified Nutri-Grade mark. The simplified Nutri-Grade mark may be used in situations where there is more than one beverage option listed, as repeating the Full Nutri-Grade mark for all beverages could result in clutter. This includes physical menus, electronic menus, variety packs, and beverage dispensers, if they list/contain more than one beverage option. Please note that when the Simplified Nutri-Grade mark is used, the colour-coded scale must also be visible.
	nments on the proposed labelling requirements –	MOH/HPB's response
	rition information panel (NIP)	
7.1	One respondent queried about who would provide the platform for hosting the nutrition information online, and whether the Government would subsidise the cost of doing so.	If establishments choose to host the nutrition information of the beverages online, they would be responsible for sourcing for the online platform to do so. The Government will not fund the cost of compliance to regulations. That said, we have sought to reduce the cost of

¹ Labelling the Nutri-Grade mark is mandatory for Grade C or D beverages, and optional for Grade A or B beverages.

		compliance, such as by accepting a range of formats for the nutrition information panel.
7.2	One respondent queried whether it would suffice to have the NIP available in the corporate's HQ, instead of at every outlet.	The nutrition information of beverages must be available to anyone who wishes to view it, and that may include consumers at individual outlets. Hence, making the nutrition information physically available at the HQ only and not at other outlets, is not sufficient.
8) Cor	nments on the proposed advertising prohibitions	MOH/HPB's response
8.1	One respondent queried whether advertisements containing a combination of Grade A, B, C and D beverages would fall under the prohibition.	Advertisements of Grade D freshly prepared beverages are prohibited, regardless of whether the Grade D beverage is shown in isolation or as part of a group of beverages.
8.2	One respondent queried whether advertisements of Grade A, B and C beverages would be required to display the Nutri-Grade mark or nutrition information panel of the beverages.	No, there are no requirement to display the Nutri-Grade mark for advertisements of Grade A, B and C beverages. They may display the Nutri-Grade mark or nutrition information panel of the beverages advertised, on a voluntary basis.
8.3	One respondent sought clarification on what would constitute "advertisements that feature only a brand family".	These refer to advertisements that feature only the brand (e.g. logo or name of brand), and do not feature any particular product. Such advertisements are not subject to the prohibition.
8.4	One respondent sought clarification on the treatment for promotions, discounts and sponsorships.	The act of offering promotions or discounts, or having a sponsorship agreement, is not subject to the prohibition. Nevertheless, advertisements of the promotion or discount, or advertisements arising from the sponsorship agreement, are subject to the prohibition if they promote the sale of Grade D beverages.
8.5	One respondent sought clarification on whether the advertising prohibition would apply to advertisements featuring a cup or a generic beverage, without indication of the specific beverage product.	sale of a Grade D beverage. In other words, the prohibition would only apply if: (a) the beverage being advertised can be identified, and (b) the beverage is identified to be a Grade D beverage. For advertisements that feature a generic beverage that cannot be identified, the prohibition does not apply.
	nments on the proposed compliance requirements	MOH/HPB's response
9.1	Some respondents sought clarification on which party would be liable for ensuring the labelling requirements are met, and	For the labelling requirements on menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade

what the responsibilities of the landlord are (e.g. Institute of Higher Learning, IHL).

Some also mentioned that once a pre-packaged beverage leaves the manufacturing facility for a F&B establishment, the manufacturer has limited control over the product and any related labelling at the F&B establishment; thus, the onus should be on the F&B establishment, for labelling the menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale.

Respondents also suggested making reference to the draft Food E-Commerce Guidelines, which are currently being developed by the Working Group on Food E-Commerce, set up by the Food Standards Committee.

beverage is for sale, the person providing the material is responsible for ensuring the beverages on the beverage listing are graded and that the Nutri-Grade mark is displayed for Grade C or D beverages listed (whether the beverage is pre-packaged, freshly prepared or from dispensers).

In the case of F&B establishments which list pre-packaged beverages on their materials, the F&B establishments are responsible for ensuring their materials meet the labelling requirements.

Similarly, in the case of F&B establishments operating within the premise of an IHL, the F&B establishments are responsible for ensuring their materials meet the labelling requirements. IHLs are strongly encouraged to support compliance, such as by:

- a) Ensuring that your tenants are aware of the requirements; and
- b) Working with the authorities to rectify non-compliance among tenants.

MOH/HPB will consider the draft Food E-Commerce Guidelines and seek to align the compliance requirements for the measures, where appropriate.

Some respondents queried on the types of supporting documents that would be accepted to justify the grading and sugar content (including that of toppings), and whether laboratory analysis would be mandatory. Respondents also queried if it would be acceptable for F&B establishments to use the Nutrition Information Panel (NIP) of pre-packaged beverages, which are used as ingredients in their freshly prepared beverage, to calculate the grading for their freshly prepared beverage.

In addition, respondents felt that it would be challenging for laypersons without background knowledge in nutrition to use calculation to produce the NIP for freshly prepared beverages, due to the complexity of recipes. One requested for more information on how to calculate the nutrient content of beverages, such as when establishments use multiple

Laboratory analysis of the beverages is one option to determine the grading of beverages. Beyond lab analysis, other forms of supporting documents to justify the grading and sugar content of beverages and toppings would be accepted as well. This includes calculations using the NIP of the ingredients (including pre-packaged beverages) used.

HPB have provided further guidance on the forms of supporting documents required and how the calculations can be done in a reasonable manner, on the HPB website. For example, if establishments use multiple products for the same ingredient, it would be reasonable to either use an average of the nutrient content across all possible products, or to use the product that is used most frequently.

	products for the same ingredients to ensure stock availability, but the products have different nutrient values.	
9.3	One respondent queried if establishments would be required to replace the NIP and the Nutri-Grade marks, if they had to switch ingredients or recipes for the beverages (e.g. urgent need to switch to another brand for their ingredients).	Yes, if the ingredients and/or recipe of the beverage changes, due diligence must be done to check the nutrient content of the revised beverage and amend the NIP and/or Nutri-Grade marks if necessary.
9.4	One respondent queried whether the government has recommended laboratories for the conducting of analysis of beverages.	We recommend conducting laboratory analysis of beverages, at laboratories accredited under the Singapore Accreditation Council's Singapore Laboratory Accreditation Scheme (SAC-SINGLAS).
9.5	One food delivery platform shared that its platform would allow the uploading of images such as the Nutri-Grade mark. That said, noting that majority of the merchants on its platform are hawkers, they queried about how the measures would be enforced and who would be responsible for ensuring the labelling requirements are met.	First, to ensure a smooth transition in implementation, MOH and HPB will first provide a concession to individuals and entities running smaller food businesses that involve the sale of freshly prepared Nutri-Grade beverages, if they (i) earn a revenue of not more than S\$1 million in the latest financial year, and (ii) sell those beverages at fewer than 10 food premises.
		Second, for merchants who are required to label their menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale, the responsibility for ensuring the labelling requirements are met falls on the person providing the material (i.e. the F&B merchants themselves).
		Food delivery platforms are strongly encouraged to support compliance, such as by: a) Ensuring that the merchants on their platform are aware of the requirements; and b) Working with the authorities to rectify non-compliance among merchants.
9.6	Some respondents queried what types of audit checks would be conducted and which agency would be conducting it. They commented that the nutrient content of the actual beverages may deviate from the Nutri-Grade mark and NIP, due to variation from human handling, and requested for a tolerance for such variation.	Audit checks will be conducted by the relevant authorities to monitor compliance. These may include, but are not limited to (a) conducting lab analysis of the freshly prepared beverages to determine their nutrient values and grades, and (b) requesting for information from establishments to support the information displayed on the Nutri-Grade mark and NIP. The authorities will take into account an appropriate tolerance range for slight variation in nutrient content.

9.7	Some respondents queried on whether there is a need, and if so how, to register or apply for the grading for beverages and the artwork of a menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale.	There is no need to register or apply for the beverage's grading or the material's artwork. The person providing the material is responsible for ensuring the beverages listed on the material are graded and that the Nutri-Grade mark is displayed for Grade C or D beverages listed, in accordance with the regulations. HPB have provided the final artwork for the Nutri-Grade mark, as well as further industry guidance, on the HPB website. Audit checks will then be conducted to monitor compliance with the regulations.
9.8	One respondent queried on whether establishments should engage a third-party vendor to assist with the labelling and whether the government would recommend vendors to engage.	For the labelling requirements on menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale, the person providing the material is responsible for ensuring the beverages on the material are graded and that the Nutri-Grade mark is displayed for Grade C or D beverages. This person may engage a third-party person to assist with the labelling, if he/she wishes to.
9.9	One respondent sought clarification on the penalties should establishments not comply with the measures.	Non-compliance with the regulations would be punishable by law, in accordance with the penalties stated in the Sale of Food Act and Food Regulations.
10) Co	mments on the proposed timeline	MOH/HPB's response

10.1 Some respondents noted that the proposed 6-month runway between the date of publication and implementation date for the additional measures, was shorter than the 12-month runway given for the labelling requirements for packages of pre-packaged beverages, introduced in the Food (Amendment No. 2) Regulations.

They felt that 6 months was extremely short, especially for Small-Medium Enterprises (SMEs) and franchise businesses. They requested for a 12-month runway, to allow time for:

- a) Product innovation, reformulation and consumer taste tests, which may take more than a year;
- b) Depletion of existing stock of ingredients and serve ware²;
- c) Testing the nutrient content of beverages, which is limited by the laboratory capabilities; and
- d) Redesign and reproduce the menus, posters and other materials, which establishments would only commence after the regulations are published.

After careful consideration, our position remains that the regulations effecting the additional measures will come into force, 6 months after publication in the Government Gazette.

We encourage establishments to begin reformulation, ahead of the gazettal of the regulations for the additional measures.

11) Comments on implementation cost

11.1

Some respondents queried if the government would be providing financial support for the labelling changes and for sending beverages for lab analysis. They commented that needing to make the above changes whenever there were changes to the recipe or menu would incur significant costs for the industry. This is given that recipes/menus change frequently to adapt to the supply chain disruptions as a result of COVID-19, and as part of short-term promotional launches. The complexity of implementing the new labelling requirements would lengthen the development time for promotional beverages, which are available for a limited time only. This may thus dampen business innovation.

MOH/HPB's response

The government will not fund the cost of compliance to regulations. That said, we have sought to reduce the cost of compliance. For instance, noting that lab testing can be costly, it is not mandatory to send all beverages for laboratory analysis. Other supporting documents to support the grading of beverages, such as calculations using the NIP of the ingredients, will be accepted. We also encourage F&B establishments to come on board HPB's Healthier Dining Programme (HDP), under which we provide a suite of support schemes such as nutrient analysis and funding support to promote healthier options.

² Respondents cited that the packaging for beverages may change after reformulation, such as the removal of the need for dome lids if whipped cream is no longer provided.

	One respondent further suggested that incentives for	
11.2	compliance be provided, especially for smaller players. Some respondents noted that hawkers and small business operators would have very limited resources to conduct the nutrition testing required. They suggested for the government to assign a default grade for certain standardized products (e.g. black tea, traditional milk coffee), such that operators can focus nutrition testing on products that have improved or markedly different recipes.	After careful consideration, our position remains that the person who provides the menu, poster, sign or other material that is used to inform a prospective consumer that the Nutri-Grade beverage is for sale is responsible for ensuring the beverages are graded and the material(s) is labelled accurately, and that MOH/HPB would not be providing 'default' grades for freshly prepared beverages. We note that the nutrient content of common beverages such as black tea, traditional milk coffee, may also vary based on different recipes and ingredients used across establishments. For the avoidance of doubt, it is not mandatory to send all beverages for laboratory analysis. Other supporting documents to support the grading of beverages, such as calculations using the NIP of the ingredients, will be accepted.
		To ensure a smooth transition in implementation, MOH and HPB will first provide a concession to individuals and entities running smaller food businesses that involve the sale of freshly prepared Nutri-Grade beverages, if they (i) earn a revenue of not more than S\$1 million in the latest financial year, and (ii) sell those beverages at fewer than 10 food premises.
12) Oth	er comments	MOH/HPB's response
12.1	Some respondents requested for the government to work more holistically to ensure different labelling regulations arising from different ministries come into effect around similar timeframes. This would help to minimise the cost and operational effort to make labelling changes. For instance, they cited the Nutri-Grade mark for pre-packaged beverages, changes to general labelling requirements from the Singapore Food Agency, and the proposed Deposit Refund Scheme from the National Environment Agency.	We note the feedback. The government strives to coordinate regulations within and across agencies to minimise the impact on the industry. However, there could be varying policy and implementation considerations across different agencies, that influence the timelines for various regulations.

Ī	12.2	Some respondents queried if the government would be	We will continue to monitor the local situation and do not preclude the
		extending the measures to freshly prepared desserts.	possibility of introducing measures for other food categories in the
			future. If we do, we will certainly engage the food industry before
			introducing any measures.