

有關美國就 G/TBT/N/TPKM/129/Add.1 (「市售包裝食品營養標示方式及內容標準草案」第二次預告) 所提評論意見之我方回應如下：

1. 碳水化合物之含量係以計算食品總重扣除蛋白質、總脂肪、水分及灰分之總和而得。
2. 膳食纖維定義係參考 Codex 營養標示準則(CAC/GL 2-1985)、歐盟(2008/100/EC)、紐澳(STANDARD 1.2.8)、加拿大(Proposed Policy: Definition and Energy Value for Dietary Fibre)等國法規規範。
3. 營養宣稱：指任何以說明、隱喻或暗示方式，表達該食品具有特定的熱量或營養素性質，例如：高鈣、富含膳食纖維、低脂、無糖等。惟針對該食品所含原料成分所為之敘述，則不屬營養宣稱，例如：該食品成分為碳酸鈣、維生素A、維生素B<sub>2</sub>等。
4. 「膽固醇」目前非屬我國強制營養標示項目，如欲自願標示，可獨立標示於鈉之後，另，基於學理上，膽固醇係屬脂肪類（不含甘油之脂質，屬衍脂類），故亦可自願標示於脂肪項下縮排標示。以我國強制營養標示項目而言，脂肪之含量係涵蓋膽固醇含量，如歐盟規範亦是如此(2008/100/EC)，脂肪含量亦包含膽固醇含量。
5. 膳食纖維之熱量計算基準 2 kcal/g，並無區分可溶性或不可溶性膳食纖維，係參考歐盟(2008/100/EC)、紐澳(STANDARD 1.2.8)、加拿大(Proposed Policy: Definition and Energy Value for Dietary Fibre)等國法規規範。
6. 經查，中國大陸、香港、紐澳、歐盟、新加坡等國家，其營養標示值之來源均可以計算或檢驗方式取得。至於檢驗方法，應參照 TFDA 公告或建議檢驗方法為主，如有未公告檢驗方法之營養素，則以國際間通用之檢驗方法即可，如 AOAC 等。各營養素之允許誤差範圍之訂定，係經過多次專家法規討論會議之決議。

**Response to request by the AIT for comments on WTO Notification  
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1. The total carbohydrate content shall be calculated by subtracting the sum of the crude protein, total fat, moisture, and ash from the total weight of the food.
2. The definition of dietary fibers is referring to regulations of the Codex (CAC/GL 2-1985), EU (2008/100/EC), New Zealand and Australia (STANDARD 1.2.8), Canada (Proposed Policy: Definition and Energy Value for Dietary Fibre).
3. Nutrition claims: any representation which states, suggests or implies that a food product has particular calorie or nutritional properties, for example, high Calcium, rich in dietary fiber, low fat, no sugar, etc. It is NOT deemed as nutrition claims when the description indicates the ingredients of the product. For example, the product labels its ingredients composed of calcium carbonate, Vitamin A, Vitamin B<sub>2</sub>, etc.
4. “Cholesterol” is not a mandatory item of nutrient to be labelled in Taiwan. “Cholesterol” labeled voluntarily by the manufacturer can be labeled behind the Sodium item. Academically, cholesterol is categorized to fat (glycerol-free fat, a derivative of fats), it can be voluntarily labeled and indented behind the fat item. In Taiwan, the required item “fat” contains the cholesterol and so is the EU regulation (2008/100/EC).
5. The calories calculation of dietary fiber labeling is referring to regulations of the EU (2008/100/EC), New Zealand and Australia (STANDARD 1.2.8), Canada (Proposed Policy: Definition and Energy Value for Dietary Fibre).
6. In Taiwan, the values on the nutritional labels of prepackaged foods must be derived from laboratory analysis or calculations, and so are the China, Hong Kong, New Zealand and Australia, EU, Singapore. Regarding the laboratory methods for nutrients, please refer to the promulgated or suggested method(s) released on TFDA website at [www.tfda.gov.tw](http://www.tfda.gov.tw). If there are no released laboratory methods for specific nutrients, a generally recognized method is acceptable, such as methods delineated in AOAC etc. The allowable error range for nutrients was setup by experts in Taiwan according to the international regulations and domestic situations through extensive discussions.