

**Step 2: Determine the form of the food for the HSR**

The HSR and hence nutrient content values used to determine it should apply to the form of the food as determined in accordance with the following:

- the food as sold if the food can be either prepared with other foods or consumed as sold
- the food as prepared if the food is required to be prepared and consumed according to directions on the label
- the food after it is reconstituted with water and ready for consumption if the food requires reconstituting with water
- the food after it is drained and ready for consumption if the food requires draining before consuming.

In all cases the HSR should be based on the form of food for which the NIP information has been displayed<sup>1</sup>. If the HSR is based on food ‘as consumed’, the label should clearly specify elsewhere on the pack the directions for preparation or cooking.

Standard 1.2.7-7 provides information on requirements on the form of food if a nutrition content claim or health claim is made in addition to displaying a HSR.

For breakfast cereals, the NIP and HSR should be for the cereal *as sold*. For products that can be used in a number of ways by the purchaser, such as breadcrumbs, the HSR should apply to the product as sold.

Standard 1.2.8-13 (3) provides additional NIP requirements where nutrient content is based on food that is intended to be prepared or consumed with another food.

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<sup>1</sup> In some cases the NIP information for the form of the food may be displayed per serve, whilst the information in the HSR label for the same form of the food, may be displayed per 100g. E.g. A condensed soup is intended to be prepared (and consumed) in accordance with specific directions. Information in the NIP and the HSR label should reflect the nutritional values in the prepared product. In the NIP, information is presented per serve and per 100g as sold and per serve as prepared. In the HSR system label, the information is presented per 100g as prepared.