First published in the Government *Gazette*, Electronic Edition, on 30 June 2023 at 5 pm.

No. S 452

SALE OF FOOD ACT 1973

SALE OF FOOD (FRESHLY PREPARED NUTRI-GRADE BEVERAGES — EXEMPTION) ORDER 2023

ARRANGEMENT OF PARAGRAPHS

Paragraph
1. Citation and commencement
2. Definitions
3. Exemption for person carrying on food business
4. Exemption for person calibrating automated beverage dispenser
5. Exemption for person publishing, etc., advertisement

In exercise of the powers conferred by section 54 of the Sale of Food Act 1973, the Minister for Sustainability and the Environment makes the following Order:

Citation and commencement

1. This Order is the Sale of Food (Freshly Prepared Nutri-Grade Beverages — Exemption) Order 2023 and comes into operation on 30 December 2023.

Definitions

2. In this Order —

"automated beverage dispenser" has the meaning given by regulation 2(1) of the Food Regulations (Rg 1);

"freshly prepared", in respect of any Nutri-Grade beverage, has the meaning given by regulation 2(1) of the Food Regulations;

"Nutri-Grade beverage" has the meaning given by regulation 184A of the Food Regulations.

Exemption for person carrying on food business

3.—(1) Subject to sub-paragraph (2), a person carrying on a food business in Singapore that involves the sale of a freshly prepared Nutri-Grade beverage is exempt from regulations 184B, 184C and 184D of the Food Regulations in respect of the sale if the person —

(*a*) earns a revenue of not more than $1 million in the latest financial year or, if the person carried on the food business for a shorter period than one financial year, in the shorter period; and

(*b*) sells those beverages at fewer than 10 food premises in Singapore, not including any premises used for a primary food production business.

(2) A person mentioned in sub-paragraph (1) that is an entity in a group is exempt from regulations 184B, 184C and 184D of the Food Regulations in respect of the sale if the group —

(*a*) earns a revenue of not more than $1 million in the latest financial year or, if the group has been formed for a shorter period than one financial year, in the shorter period; and

(*b*) sells those beverages at fewer than 10 food premises in Singapore, not including any premises used for a primary food production business.

(3) In this paragraph —

"Accounting Standards" means the accounting standards made or formulated by the Accounting Standards Committee under Part 3 of the Accounting Standards Act 2007;

"financial statements" —

(*a*) in relation to a person (other than an individual described in paragraph (*b*)) or a group, means —

(i) the audited financial statements of the person or group (as the case may be) for or covering the financial year concerned, prepared in accordance with the Accounting Standards, or equivalent accounting standards of a country

outside Singapore, applicable to that person or group; or

(ii) in the absence of the audited financial statements mentioned in sub-paragraph (i) — the profit and loss statement of the person or group for or covering that financial year; or

(*b*) in relation to an individual carrying on a food business as a sole proprietor, means —

(i) the audited statement of accounts of the individual for or covering the financial year concerned, prepared in accordance with the Accounting Standards, or equivalent accounting standards of a country outside Singapore, applicable to that individual; or

(ii) in the absence of the audited statement of accounts mentioned in sub-paragraph (i) — the profit and loss statement of the individual for or covering that financial year;

"financial year" means —

(*a*) for a person carrying on a food business — the period (whether a year or not) for which the financial statements of the person are made up;

(*b*) for a group that prepares consolidated financial statements — the period (whether a year or not) for which those consolidated financial statements are made up; and

(*c*) for a group that does not prepare consolidated financial statements — the period (whether a year or not) for which the financial statements of the group's ultimate parent entity are made up;

"group" means 2 or more entities where each entity is either a parent or a subsidiary, or both, of at least one other entity, and for this purpose —

(*a*) an entity is a parent of another entity if the entity controls the other entity;

(*b*) an entity is a subsidiary of another entity if the entity is controlled by the other entity; and

(*c*) an entity controls another entity if —

(i) the entity has existing rights that give the entity the current ability to direct the activities of the other entity in a way that significantly affects the amount of the other entity's returns;

(ii) the entity has exposure or rights to variable returns from its involvement with the other entity; and

(iii) the entity has the ability to use the existing rights mentioned in sub-paragraph (i) over the other entity to affect the amount of the first mentioned entity's returns from its involvement with the other entity;

"ultimate parent entity", for a group, means the entity in the group that is a parent but not a subsidiary.

Exemption for person calibrating automated beverage dispenser

4. Where a person is exempt from regulations 184B, 184C and 184D of the Food Regulations under paragraph 3 in respect of the sale of a freshly prepared Nutri-Grade beverage that is sold from an automated beverage dispenser that dispenses customisable beverages, a person who calibrates the automated beverage dispenser to be able to dispense beverages according to inputs given by a prospective consumer of the beverage is also exempt from regulations 184B, 184C and 184D of the Food Regulations in respect of the sale.

Exemption for person publishing, etc., advertisement

5. Where a person is exempt from regulations 184B, 184C and 184D of the Food Regulations under paragraph 3 in respect of the sale

of a freshly prepared Nutri-Grade beverage, a person who publishes, causes to be published, or takes part in the publication of an advertisement used or apparently used to promote such sale of the freshly prepared Nutri-Grade beverage is also exempt from regulation 184F of the Food Regulations in respect of the publication.

Made on 19 June 2023.

STANLEY LOH KA LEUNG
Permanent Secretary,
Ministry of Sustainability and
the Environment,
Singapore.

[030/01/114; AG/LEGIS/SL/283/2020/6 Vol. 1]