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MALAYSIAN PALM OIL COUNCIL KKDN PP 14669/05/2013 (032704) VOL: 1 2015

New EU-wide food labelling requirements start to apply

13 December 2014 marked the date when a number of relevant requirements affecting food labelling started to effectively apply in each of the 28 Member states across the European Union (EU). As of the date, the 2011 so-called Food Information Regulation (FIR), which consolidates existing legislation and envisages new 'horizontal' requirements, brings into force a new framework on the information that food business operators must provide to consumers.

The provisions of the FIR apply food business operators at all stages of the food chain and to all foods intended for the final consumer, including foods delivered by, and intended for supply to, mass caterers. Among other important issues, the FIR covers issues connected to nutrition information, origin labelling, allergen labelling and labelling front size. With respect to other matters, such as rules affecting wine or GMOs, the provisions in the FIR do not supplement, but complement, sectoral (or 'Vertical') EU legislation contained in other instruments.

Relevant changes on vegetable oil labelling

One of the most outstanding features of the FIR relates to its requirements on the labelling of vegetable oils. Prior to the application of the new regulation, the labelling of vegetable oils was an exception to the general principle that all ingredients in a foodstuff must be indicated on the label. Until 12 December 2014, if a product contained (for example: coconut oil, palm oil, rapeseed oil, sunflower oil or a combination of them, the indication on the list of ingredients, that the product contained vegetable oil, sufficed.

However, the FIR specifically provides that refined oils of vegetable origin must be specifically indicated, even if they may be grouped under the designation vegetable oils. Therefore, the specific vegetable origin of the oils, be it coconut, palm, rapeseed, sunflower or any other one, now has to be indicated on the label, even if the designation "vegetable oils" is used.

Although the FIR was not adopted to target any vegetable oil in particular, a closer look at its legislative procedure suggests that widespread campaigns against specific vegetable oils (in particular, palm oil) may have affected decision-makers in a worrying manner, causing unjustified concerns that have arguably proved decisive in the adoption of the origin labelling requirements applicable to vegetable oils.

The original legislative proposal that was tabled by the European Commission on 30 January 2008 for new food labelling rules was in line with the FIR's predecessor (for example: the EU Directive 2000/13), in that it still allowed that the group name vegetable oil be used for any vegetable oils without any further specifications. From the beginning, such designation was deemed necessary to ensure certain flexibility in food formulation, allowing for the variation in the sourcing and utilisation of oil as a raw material. Indeed, different vegetable oils and fats are inter-changeable and inter-changed by the food industry, depending on factors connected to seasonal and market availability and price. The category name "vegetable oil" was also considered necessary to guarantee the confidentiality of certain oil and fat formulations for specific food applications.

During the FIR's legislative procedure, Members of the European Parliament (MEPs) introduced an amendment to the Commission's draft text reflecting the

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East of Suez Region Market Potential in Turkey for Malaysian Palm Oil in 2015

In 2014, countries in the East Of Suez Region consumed about 7 million Metric Tonnes (MT) of oils and fats. This sub-region is still very much dependent on import of oils and fats where 93% or 6.6 MT of oils and fats are sourced from other countries.The five main countries includingIran, Turkey, Iraq, Saudi and UAEaccounted formore than 80% of the total imported oils and fats last year.Turkey and Iran are the two most important markets for palm oil in this sub region and in 2014 an estimated volume of about 1.72 million MT of oils and fats was imported by Turkey, slightly behind Iran which was the biggest importer with about1.86 million MT.

The high per capita consumption (Caput) for this sub-regionwhich was recorded at an average of 24.7 kg also shows the importance of oils and fats in this region as it is only lower by 2 Kg fromthe world average oils and fats Caput. The two countries with the highest Caput are Kuwait and Turkey which was registered at 32.67 Kg and 32.03 Kg respectively.

However, Turkey has a huge population of more than 70 million people which will support the demand for oils and fats. Apart from its local consumption, higher Caput is also supported by vegetable oils based processed products which are exported to the neighboring countries such as Iraq, Georgia, Romania, Syria and EU countries. Turkey's unique geographical location which connects the country to both European and Asian regionsmakes them a prime exporter to penetrate the market of both regions.

Turkey has a high market potential as the linear (consumption) growth line shows a narrowing gap between the consumption and population growth lines. This most likely will lead to the Caput of oils and fats for Turkey to increase further in the next few years. The consumption growth is registered at 2.42% CAGRwhile population growth is registered at 1.32% CAGR for the last 20 years. It is estimated that the total of oils and fats consumption to be around 2.475 million MT for 2014 and expected to be more than 2.5 million MT in 2015.

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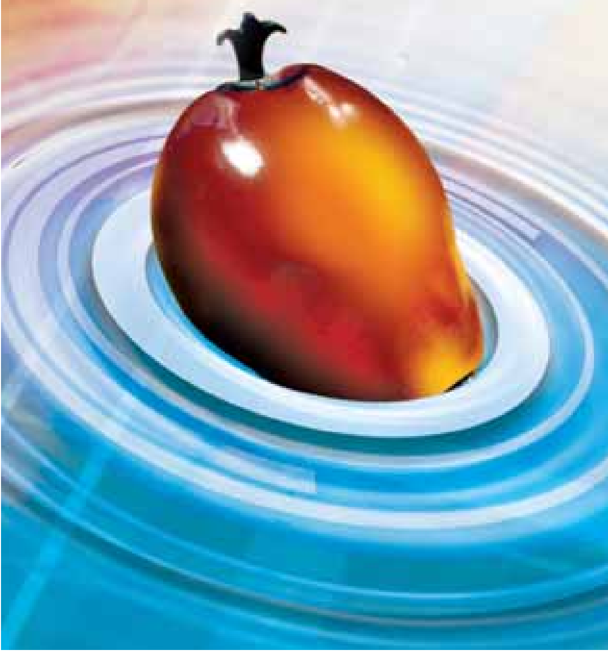

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China's 2015 Biodiesel Import Pace to Grow

Most likely due to higher Consumption Tax on Diesel

A TOTAL of 765,871 MT of biodiesel was imported by China in Jan-Oct 2014. A volume not anticipated by many, at least not after the Chinese government issued a notice that biodiesel blends imported under the HS Code of 27102000 will not be entitled to exemption of consumption tax.In 2013, some importers declared products imported under HS Code 27102000 as biodiesel to mislead the Customs and enjoyed the exemption of consumption tax and in that year, the volume of petroleum products that year reached 2.5 million MT. Nevertheless, the biodiesel content in the petroleum products brought in under this code was less than 3%, with the remainder being diesel.

This caught the attention of the Chinese Customs and subsequently, the "Announcement of General Administration of Customs No. 74, 2013" was announced, under which the consumption tax of RMB0.80/litre was imposed on the imported product under HS Code 27102000 from Jan 1, 2014, to stop the misuse of the tax incentive offered to encourage the use of green fuel.

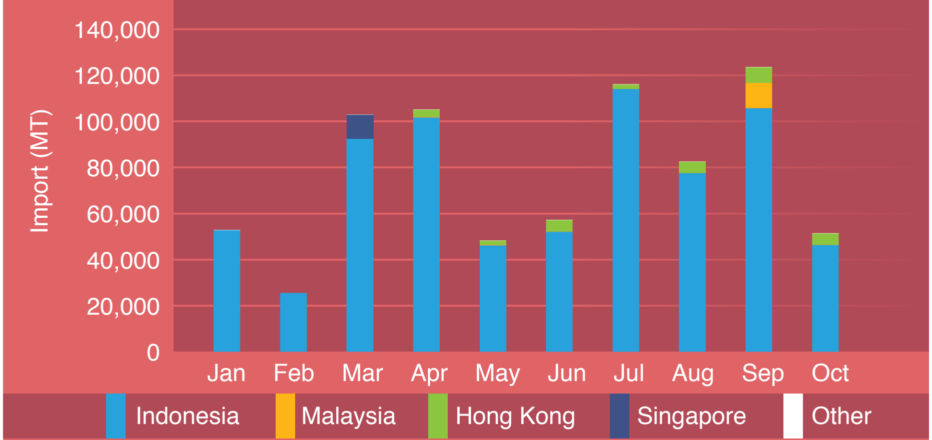
Table 1: China - Import of Biodiesel by Country (MT)

	2013	Jan-Oct 2014
Indonesia	137,723	714,780
Malaysia	1,467	11,522
Hong Kong	0	29,234
Singapore	1,002	10,299
Other	40	35
TOTAL	**140,232**	**765,871**

Source: General Administration of Customs, China

As for B30 (HS Code 38260000), it is still exempted from paying the consumption tax as long as the biodiesel blended in this product conforms to the specifications of the National Standard of B100. For the record, biodiesel imported under the HS Code 38260000 was only at 140,232 MT for 2013. This again shows that the biodiesel demand in China is slow and the industry is still at its infancy, despite the exemption of import duty of 6.5% for that originating from the ASEAN countries and consumption tax of RMB952/MT (based on diesel density at 0.84kg/litre). But if it is so, why did the import volume surge more than four times in the first 10 months of 2014 from 2013 volume?

Chart 1: Import of Biodiesel by Country (Jan-Oct 2014)



Source: General Administration of Customs, China

As highlighted in the article published in the January 2013 issue ("Biodiesel Demand To Remain Slow in China"), 30% of the biodiesel was used in on-road transportation for heavy vehicles and the rest were utilised by agricultural machinery and the shipping sector. For 2014, the attractive price advantage of biodiesel against diesel also led to some

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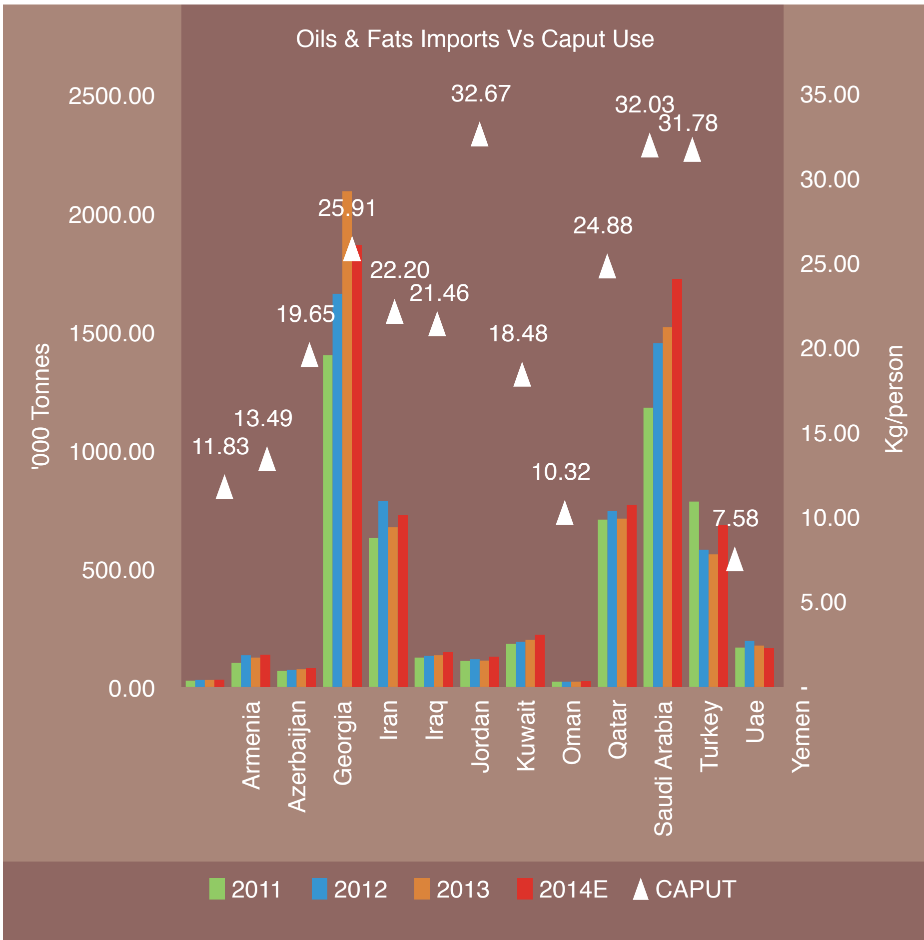
East of Suez Region Market Potential in Turkey for Malaysian Palm Oil in 2015



Source: Oil World

Turkey still need to import more than 1.5 million tonnes of oils &fats a year for its local industry and consumption. Local production of oils and fats in Turkey only covers 66% of the total consumption requirement. Imports of oils and fats by this country in 2015 is forecast to exceed 1.6 MT. As for Palm Oil, imports showed a substantial increase in 2013 reaching 600 thousand MT.

For the period of Jan-Oct 2014, Turkey imported around 565,000 MT of palm oil into the country, representing 46% of the total oils and fats imported. Unfortunately, only 51,000 MT of Malaysian palm oil was imported directly from Malaysia. The remaining Malaysian palm oil were imported from other countries, through wholesalers and traders. For the record, during this period Turkey imported 204,000 MT of Malaysian palm oil, which captured around 36% of palm oil market share. This lower direct import of Malaysian palm oil into this country is partly due to less participation of Malaysian companies in the logistics and distribution arrangement of their products. A number of traders and wholesalers in the country are connected

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China's 2015 Biodiesel Import Pace to Grow

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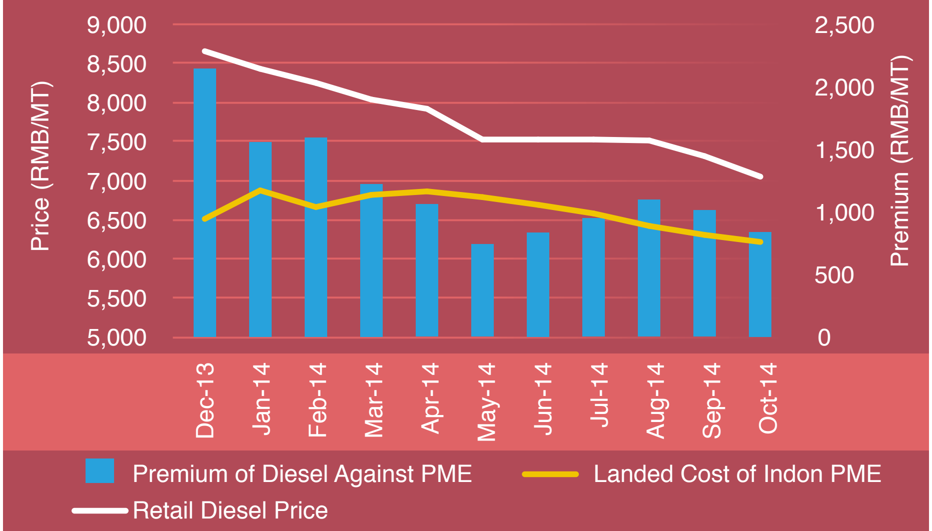
Chart 2: Landed Cost of Indonesian PME vs Retail Diesel Price in China/s Southern Region



Source: General Administration of Customs, China and Industry Sources

imported biodiesel (mainly palm methyl ester or PME) being used in power generation factories, where blend was up to 35-40% during the summer months.

Besides that, the fuel used in shipping sector, where 10-50% of PME was blended with kerosene to make diesel. In addition, after the bank and government started tightening the credit for palm oil import, some of the credit traders, such as Yunnan Huijia, Rizhao Changhua and Weihai Jinhou, turned to biodiesel import to gain access to bank credit.

According to industry sources, the surge in import of biodiesel could be due to the huge discount of the biodiesel price against diesel. This could be attributed to the price discount offered by Indonesian PME producers and exporters due to its export duty structure. Furthermore, the anti-dumping tariff imposed on Indonesian PME by the European Union (EU), effective November 2013 at Euro120-180/MT, forced the suppliers to find another market to ship its growing output, especially when Indonesian palm oil players are ramping up with more production capacity.

By mid-2014, PME production capacity in Indonesia was estimated at 5.0 million MT, an additional 400,000 MT from 4.6 million MT in 2013, and this figuremay hit 7.6 million MT by the end of 2015, based on the ongoing construction of biodiesel plants in Indonesia. This also explains why the Indonesian PME topped the import list of biodiesel in China and accounted for 93% of the total import in 2014.

As PME is sensitive to cold temperature, half of the PME cargoes were mainly landed in Guangdong Province, the one province that is vibrant in economic activities and also has among the shortest period of cold weather in a year. Aside from Guangdong, the otherprovinces of China mainly import PME during the other months aside from winter season.

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Table 2: Import of Biodiesel by Province in China (MT)

	2013	Jan-Oct 2014
Guangdong	20,400	385,076
Shandong	91	166,422
Zhejiang	43,778	70,538
Yunnan	0	35,005
Gansu	0	23,187
Jiangsu	20,666	17,199
Tianjin	15	16,655
Guizhou	0	15,750
Fujian	1	16,033
Liaoning	44,212	15,000
Guangxi	0	5,000
Shanghai	4	5
Henan	0	2
Hubei	11,065	0
TOTAL	**140,232**	**765,871**

Source: General Administration of Customs, China

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New EU-wide food labelling requirements start to apply

idea that the specific origin of vegetable oils contained in foodstuffs should always be declared. The following statement which was delivered at a Parliamentary debate in the context of the relevant discussions, is a clear sign of how deeply marketing campaigns against specific products (in this case- palm oil) reached and influenced MEPs' positions:

> *"Every single hour, tropical virgin forest equal in size to three hundred football pitches is turned into palm plantations. That is so that we can get palm oil, which is used to produce the foods on our shelves. However, this information is concealed from our fellow citizens.....It must be compulsory to list palm oil in foods which our fellow citizens find on supermarket shelves, so that our fellow citizens do not fund global deforestation, loss of biodiversity and climate change without wanting to do so and without knowing that they are doing so. We shall decide if citizens can assume environmental responsibility for the foods which they choose or if they are to finance companies, without knowing it, to destroy the environment and our common future."*
>
> *Statement delivered by MEP KritonArsenis (S&D) at the debate held on 15 June 2010*

On 1st February 2011, in the position of the Council at first reading with a view to the adoption of the FIR, the Council rejected the amendments presented by the Parliament in relation to the origin of oils and fats. The Council noted that more detailed information that the vegetable origin of the oil would represent further costs for food business operators and would not be justified considering the strengthening of the nutritional information. Nonetheless, and despite the Council's opposition, the Parliament's view succeeded and in the end the amendment was adopted. The possibility for vegetable oils, like palm oil and other oils, to be labelled under the neutral category name "vegetable oil" was, therefore, not included in the FIR and specific mention of the specific origin of the vegetable oil must now be made.

The aftermath of the entry into force. What next?

The changes to the labelling rules for vegetable oils established in the FIR will inevitably lead (as recognised by the Council itself) to higher manufacturing and labelling costs, due to the frequent changes in the composition of products, which need to be reflected on the labels. These costs, initially borne by food business operators, will most likely be passed on to consumers. It also remains to be seen what impact the new labelling regime under the FIR will have on the current "free-from" campaigns, which are increasingly being waged against, among other products, palm oil, for alleged nutritional and environmental reasons.

In effect, consumers have been, for the past few years and presently, faced with a plethora of "free-from" marketing campaigns that seek to influence their preference and choices on the basis of biased arguments and rather questionable techniques. "Free-from" campaigns are a form of "negative" claims (which can be defined as claims indicating that certain ingredients, nutrients or substances are not present in a foodstuff) and seek to convince consumers resorting to the mantra that whatever is "free-from" is a healthier, greener or simply better product. Far from being just another (relatively innocuous) marketing tool, "free-from" claims demonise specific substances in an unfair and unduly fashion.

The most fitting and unfortunate example of this trend is the proliferation, especially in France and other European French-speaking countries such as Belgium, of "palm oil-free" or "no palm oil" labels, which, when made in a nutritional context, are to be deemed as clearly illegal under EU law. This type of claims have nothing to do with the extremely important mandatory indications on the absence of certain ingredients that may cause allergies or intolerances and that are, for the most part, harmonised and regulated at the EU-level.

On the contrary, "free-from" claims take advantage of a legal loophole, since there is no legal provision that directly regulates them. Operators using "free-from" claims employ statements that are, at best, misleading and biased, and, at worse, outright false, to advertise their products and, at the same time, to smear and denigrate their competitors. As a consequence, "free-from" claims confuse consumers and result in unfair trading practices that distort competition and, when used in certain instances, are illegal.

When these "palm oil free" or "no palm oil" labels are used on food products within a nutritional context, either directly on the package or on surrounding and linked media such as websites,

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China's 2015 Biodiesel Import Pace to Grow

Most likely due to higher Consumption Tax on Diesel

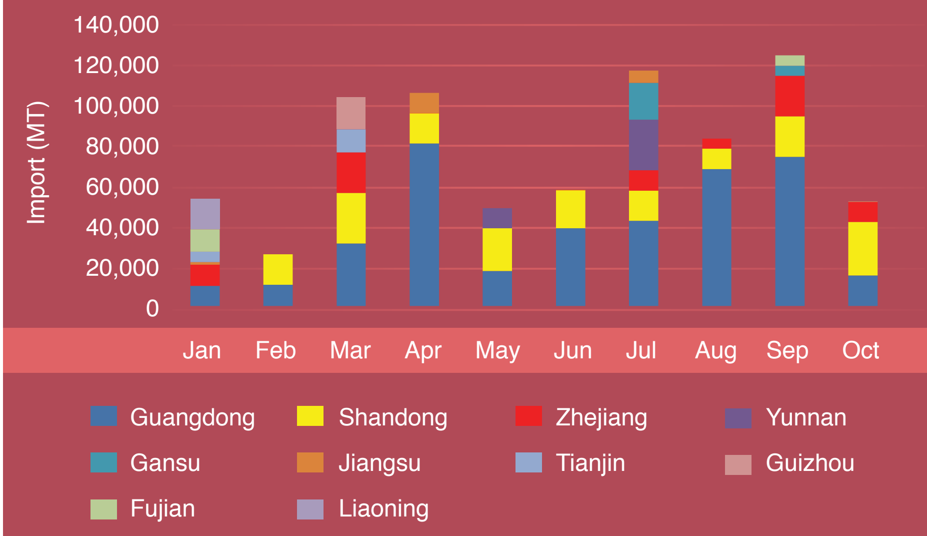

Chart 3: Import of Biodiesel by Province (Jan-Oct 2014)

Source: General Administration of Customs, China

China Raised the Consumption Tax for Diesel Twice Within the Span of One Month

After keeping the consumption tax of both petrol and diesel for almost six years since Jan 1, 2009, the China government recently increased the consumption taxes for these two petroleum products - and not just once but on two occasions –all within the span of one month.

The adjustments came as part of the efforts to handle the pollution problem and also encourage the use of greener fuel, which was being emphasised by the Chinese government at various meetings of top legislators in recent years. Besides that, China also pleaded recently to make sure that CO2 emission reaches its peak by 2030 and at the same time, 20% of the energy should be generated by non-fossil fuel.

The adjustmentson the petrol and diesel prices came on Nov 29 and Dec 13, 2014, partly due to the high crude oil prices in recently years. The recent fall in crude oil prices serves as the right time for the country to raise the consumption tax while public is still able to enjoy lower fuel price for the time being and adapt to this high consumption tax included in the retail fuel price.

Table 3: Consumption Tax Imposed on Petrol (Gasoline) and Diesel in China

Date	Adjustment	Effective Consumption Tax (RMB/liter)
January 1, 2009	Petrol - ↑ RMB0.80/liter	Petrol – RMB1.00/liter
	Diesel - ↑ RMB0.70/liter	Diesel – RMB0.80/liter
November 29, 2014	Petrol - ↑ RMB0.12/liter	Petrol – RMB1.12/liter
	Diesel - ↑ RMB0.14/liter	Diesel – RMB0.94/liter
December 13, 2014	Petrol - ↑ RMB0.28/liter	Petrol – RMB1.40/liter
	Diesel - ↑ RMB0.16/liter	Diesel – RMB1.10/liter

Anyhow, the adjustment came as good news to biodiesel producers and exporters as this green fuel is exempted from consumption tax, while the higher consumption tax imposed on diesel will provide a higher room of price advantage to encourage the higher use of PME and subsequently, its import. According to the latest adjustment of the diesel consumption tax, the exemption means biodiesel would have price advantage of RMB1,310/MT as compared to RMB952/MT prior to the recent adjustments. This is equivalent to US$212/MT (based on exchange rate of US$1 to RMB6.18).

Based on recent market price of common palm fractions (PFAD, RBD PL, etc) at the time of writing, which is in the range of US$560 to US$660/MT, PME would be very competitive after taking into consideration the processing cost of

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to other palm oil exporters. On the other hand, price competitiveness of the commodity was also a big determining factor.

Another potential factor for the expansion of Malaysian palm oil exports to Turkey is the Malaysia-Turkey Free Trade Agreement (MTFTA), which will be implemented in 2015 with a new tax structure. The MTFTA was signed in April 2014 and Malaysia is the first ASEAN country to sign such an agreement with Turkey. One of the new tax structures to be implemented is the reduction of import tax for crude palm oil and its refined products. This reduction of import tax will give another potential for Malaysian palm oil to expand its market in Turkey for 2015. Hence, 2015 is the right time for Malaysian palm oil players be more active in this market and enhance their efficiency in the supply chain. ■

Mohamad Suhaili, MPOC HQ

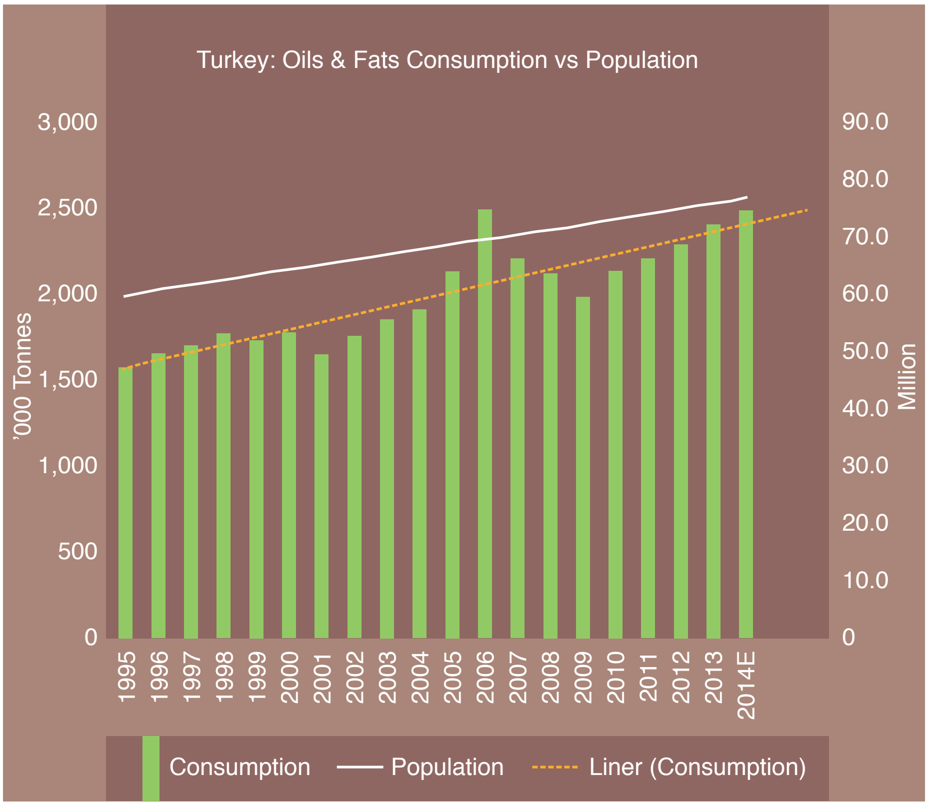

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Table 4: Projection of China Diesel Demand (million liters)									
Year	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Demand	241,080	256,750	273,439	291,212	310,141	330,330	346,816	364,156	382,364
Source: USDA FAS GAIN Report No. 13040 (Sept 9, 2013)									

approximately US$80-US$100/MT, shipping cost as well as 17% VAT (import duty of 6.5% is exempted for PME from ASEAN countries), as the current retail price of diesel in China is approximately RMB6.00/litre. The only disadvantage for higher blending of PME at this period is thatthe country has entered the winter season and unless the PME is of winter grade, blending can only be done at very low percentage, even in the southern region of China. Nevertheless, should the discount of CPO against crude mineral oil remain at current level into the warmer period, PME will remain competitive and attractive to the Chinese importers and traders and we shall see more PME being imported by China next year.

While the higher consumption tax imposed on diesel is seen to be benefiting the producers in ASEAN, and in this case especially for Indonesian PME producers, the same benefit will be enjoyed by the Chinese biodiesel producers. Nonetheless, as the supply of feedstock (recycled cooking oil) is not stable and not centralised, production of biodiesel remains difficult and not cost-effective in China. Besides that, manysmall players do not have proper sales channel for their biodiesel produced

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MARKET Insights

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advertisements, banners, leaflets, etc.., the negative claim is a non-permitted nutrition claim under EU law. Only permitted nutrition claims, which are expressly listed under EU law (for example: fat-free, sugars-free and saturated fat-free) can be used. "Palm oil-free" or "no palm oil" labels are, in the vast majority of cases and in the mind of most consumers, nutritional in nature or used in a nutritional context. In as much as that is the case, they must be considered illegal under EU law and EU Member States should intervene to avoid that consumers be misled.

Challenging these labels is costly, time-consuming and often legally complex. Clearly not all cases can and should be taken before a judge in a court of law. But much can be done by 'educating' companies, clients, traders, operators, regulators and EU authorities about the realities on the market and the nature, objectives and illegality of these marketing campaigns. Malaysian Palm Oil Council (MPOC) has been actively engaging on this front in the EU during the last 3 years. Individual Malaysian exporters and traders should systematically pass on this message to their EU counterparts. The same should be done by the Malaysian Government vis-à-vis the EU authorities in the appropriate fora and at all opportunities.

The simple message must be YES to positive labelling, NO to negative labelling, unless it is a permitted nutrition claim. "Palm oil-free" or "no palm oil" are not permitted nutrition claims and are illegal. They must not be used. Operators are free to praise the positive attributes of their food products or of the specific vegetable origin of the oils and fats that they use. But they cannot denigrate specific ingredients in order to promote their products. Incidentally, this would also be very much in line with the spirit and rationale of the FIR, which aims at informing (in the positive) to EU consumers. ■ **Kumar, MPOC Europe**

This article was prepared based on a presentation made to European Palm Oil Alliance (EPOA) Steering Committee Meeting held recently.

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China's 2015 Biodiesel Import Pace to Grow

Most likely due to higher Consumption Tax on Diesel

and are hoping that the local government would support the use of biodiesel by mandating the blend of biodiesel with diesel and sold at the petrol kiosk.

However, most of the kiosks are run by big state-owned companies Sinopec and CNPC, which refuse to blend biodiesel as they see it reducing their revenue. This could also be partly attributed to the lack of any mandatory policy on the use of biodiesel blends for vehicles by the Chinese central government. As of 2013, it is estimated that China has an annual biodiesel production capacity of 3.7 million MT by approximately 300 plants – but only produced around 1.0 – 1.2 million MT. The production for 2014 may be affected by cheaper Indonesian PME imported.

Nevertheless, if we look at the projected demand for diesel in China, it is estimated that diesel use will increase from an estimated 211,541 million litres in 2014 to 241,080 million litres and is projected to grow by an average rate of 6% over the next several years. This means that should the Chinese government mandate the use of biodiesel in China for as low as 5% blends, it will require 12,054 million litres or 10.1 million MT of biodiesel in 2015 - which gives ample room for local producers and exporters to satisfy the demand at the same time.

Although there isn't any clear indication that the Beijing government is going to push ahead with any mandatory blend at this point in time, the drastic revision of consumption tax on diesel might be a moderate move by the government to start applying market forces to increase the use of biodiesel, which at least in the long run, will be able to achieve the target of 2.0 million MT biodiesel use outlined by National Development and Reform Commission in its "Mid- to Long-Term Development Plan for Renewable Energy" that was announced in 2007. ■ **Desmond Ng, MPOC Shanghai**

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