

AFGHANISTAN/CENTRAL ASIA REGIONAL FOOD FORTIFICATION PROGRAM

Analysis of
Wheat Flour Fortification
Legislation and Policy

in Central Asia
(Kazakhstan, Kyrgyzstan, Tajikistan and Uzbekistan)

and

Wheat Flour and Edible Oil Fortification
Legislation and Policy

in Pakistan and Afghanistan

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The USAID-funded Afghanistan/Central Asia Regional Food Fortification Program (2014-16) aims at improving wheat flour and edible oil fortification processes, and strengthening regulations and monitoring in order to address micronutrient deficiencies in the region. The program works to increase supply of micronutrients to the Central Asia republics and Afghanistan through fortification of wheat flour and edible oil; facilitate harmonization of standards for fortification in Central Asia, Afghanistan and Pakistan; strengthen quality control and enforcement; and introduce and test mechanisms to assess extension of use and quality of fortified products at the consumer level.

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Terminology and abbreviations

A premix	any blend of micronutrients (vitamins and minerals) used to fortify foods at production sites.
Food fortification	the process of adding micronutrients (vitamins and minerals) to food to increase their nutritional value and for disease prevention.
Legislation	encompasses laws, regulations and standards.
Micronutrient deficiency	a lack of essential vitamins and minerals required in small amounts by the body for proper growth and development.

ADB	Asian Development Bank
aka	also known as
ANSA	Afghanistan National Standard Authority
EDTA	Ethylenediaminetetraacetic acid
FED	Federal Excise Duty
GAIN	Global Alliance for Improved Nutrition
GST	General Sales Tax
KAN	Kazakh Academy of Nutrition
KPK	Khyber Pakhtunkhwa province in Pakistan
M&E	Monitoring and evaluation
MT	Metric ton
MOE	Ministry of Economy
MOH	Ministry of Health
MoHSP	Ministry of Health and Social Protection
MoPH	Ministry of Public Health
NIS	Newly independent states
PSQCA	Pakistan Standards and Quality Control Authority
TajikStandard	Tajikistan Agency for Standardization, Metrology, Certification and Trade Inspection
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
UzStandard	Uzbek Agency on Standardization, Metrology and Certification
VAT	Value Added Tax
WHO	World Health Organization
WTO	World Trade Organization

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Executive summary

This report reviews laws and policies covering the fortification of wheat flour in the Central Asian Republics of Kazakhstan, Kyrgyzstan, Tajikistan and Uzbekistan as well as Afghanistan and Pakistan, and also the fortification of edible oil in the latter two States.

There are currently mandatory wheat flour fortification laws (see Annex 1) only in Kazakhstan, Kyrgyzstan and Uzbekistan; the Kazakh law focuses on the national market only, not products for export. In Pakistan, wheat flour fortification is obligatory only in one province (Punjab). Afghanistan and Tajikistan are developing mandatory laws for submission to their parliaments within the next year or two. Edible oil fortification is mandatory only in Pakistan.

All countries assessed have **fortification standards** (see Annex 1) that are used for mandatory or voluntary fortification depending on the existence of respective laws. The standards were developed in the past decade taking into account the health needs of individual countries. Despite the differences in composition and iron compounds used, the standards are compatible or close to being fully compatible with the WHO recommendations (2009).

All the countries import 100 percent of their **premix** requirements. Kyrgyzstan and Uzbekistan established central procurement mechanisms to reduce cost. Funding source - the industry, governments or donors - varies from country to country. Tajikistan has not procured premix for the past few years, even for voluntary fortification. **Premix taxes and duties** vary from 12 percent in Kyrgyzstan to 72 percent in Pakistan and are a major barrier, as the cost of premix is the major variable cost of fortification - see Annex 1.

None of the countries have **tax privileges** for producers of fortified products. Three of the countries are **WTO members**¹, although there are **no binding wheat flour or edible oil trade regulations**.

Export and import duties (Annex 1). None of the countries have export duties on wheat flour or edible oil. Kyrgyzstan has a USD0.05/kg protective duty on wheat flour import. Tajikistan reduced the standard VAT of 18 percent to 10 percent for the import of wheat, supporting the local wheat flour industry, and Uzbekistan introduced an 11 percent excise tax on imported wheat flour with the same intention. In Pakistan, importation of wheat flour is exempt from the Federal Excise Duty. Standard import duties are applied to import of edible oil in Pakistan and Afghanistan.

Fortification law enforcement. There is enforcement legislation (governmental or ministerial laws, decrees or orders) in all countries with mandatory laws, with the composition and strength of this legislation varying from country to country. However, the legislation is poorly enforced in all countries due to a lack of political will, weak technical capacity of government regulators, and suboptimal division of responsibilities between various government authorities.

Major gaps and opportunities in each country

Kazakhstan: Because the law of 2009 specifies that only wheat flour sold in Kazakhstan is subject to mandatory fortification, flour millers are not required to fortify flour for export, and the law

¹ Kazakhstan's accession package to the WTO has been adopted in June 2015 and formal membership is expected later in 2015

enforcement is weak, so only 25-30 percent of wheat flour is fortified. Although the Ministry of Health has overall responsibility for health protection, enforcement is the responsibility of a committee housed in the Ministry of Economy.

Kyrgyzstan: Despite a mandatory law, not all relevant decrees and instructions have been updated and enforcement is weak, partly due to a lack of essential equipment.

Tajikistan: A draft mandatory law has been submitted to Parliament and there is a technical standard to guide voluntary fortification efforts, but there has been no wheat flour fortification in recent years. The price of wheat flour is politically sensitive, and this is used as an argument against fortification.

Uzbekistan: The regulatory framework could be further improved for regional trade. An 11 percent excise tax on imported wheat flour helps improve local flour production, but can reduce overall flour consumption and industry competitiveness.

Pakistan: Wheat flour fortification is only currently mandatory in the province of Punjab. Around 47 percent of current demand for wheat flour is met through small mills, "chakkis", where quality control is not effective. Several government agencies have responsibility for licensing and quality assurance, and this requires coordination. The lack of regulated data on flour and edible oil production and quality assurance is a barrier to effective program management and quality assurance. Branding of wheat flour is not properly regulated, and bad quality brands can continue to re-enter the market.

Afghanistan: No institution has a legal mandate to ensure food control. Despite substantial import of wheat flour/edible oil, there are no import control regulations, and no official or industry data on production or import. The Afghan National Standards Authority fortification standards are only voluntary. There is no coordination between the roles of the ministries of public health, commerce, and finance in the supply chain of wheat flour and edible oil.

Recommendations

To advance wheat flour and edible oil fortification, all countries need: 1) mandatory fortification laws for production and import; 2) a regulatory framework, including fortification standards, aligned with WHO recommendations (2009); 3) effective systems for quality monitoring and law enforcement. Clear roles and responsibilities and specific budget lines should be established; 4) material reduction or elimination of premix import duties and taxes; 5) fiscal incentives for the industries should be considered in countries where passing the cost of fortification to consumers is politically sensitive.

For the countries that are the focus of this report (Central Asian Republics, Afghanistan and Pakistan), **harmonization of technical standards** for premix requires mandatory fortification (laws and enforcement), optimal formulas for individual countries (based on WHO recommendations) and ensuring that countries-exporters can meet the mandatory requirements of wheat flour importing countries to enable the trade of flour and edible oil between countries and to maximize the benefits of fortification for the entire region.

Certain standards and recommendations can be developed at regional level, for example: quality monitoring and quality assurance mechanisms, labelling/logo and branding requirements, fortification law enforcement mechanisms, production and food trade licensing requirements, information management recommendations including requirements for data collection, record-keeping and reporting.

Objectives

The objectives of this document are to:

- 1) Present the legislation (i.e., laws, regulations, and standards) and policies pertinent to wheat flour fortification in Central Asian countries, and wheat flour and edible oil fortification in Pakistan and Afghanistan;
- 2) Analyze the situation, identify potential barriers, legislative gaps and loopholes; and
- 3) Recommend improvements in legislation and policy.

Methodology

The authors have examined the reports and presentations in this technical area for the six countries concerned, including the legislation regulating wheat flour and edible oil fortification, their respective policies, such as national strategies and programs, regulatory frameworks, including government decrees, orders and resolutions, and technical norms (such as standards, technical orders or guidelines) regulating production and quality control, as well as related import-export legislation - see the sources in Section VIII.

Field visits to all study countries except Uzbekistan were conducted during February-May, 2015 .

The authors have also consulted technical experts in fortification, representatives of donor agencies, governments, regulatory agencies, non-governmental partners and others to get additional insights, analyze the practice, obtain missing documents, discuss issues and current plans, and develop recommendations - see Section VIII and Annex 2.

I. Fortification legislation

Kazakhstan

All premium and first-grade² wheat flour sold in the Republic of Kazakhstan is subject to mandatory fortification, under a code of 2009 "On the health of the population and healthcare system". The Kazakh fortification law focuses on the national market only. Wheat flour for export is not subject to fortification, but it must meet national standards of the recipient countries and other contractual requirements. The production of fortified wheat flour is regulated by a 2008 state technical standard.

The Kazakhstan fortification law is underpinned by the more general law of 2007 on food product safety, which establishes a legal framework for assuring food safety for the protection of human health and life, and the legitimate interests of consumers. Although the 2007 law does not specifically mention wheat flour, it indicates that food products can be fortified, and that premixes that have undergone sanitary-epidemiological control can be used for fortification. Fortification methods, as well as the goods and products used in the process, must meet technical regulatory requirements, sanitary-epidemiological rules and norms, and other applicable standards.

A 2008 decree defines fortification terms and procedures, and specifies that certain food products, including premium and first-grade wheat flour, as well as baking yeast, bread, baked goods and pastries, can be fortified. It defines the elements that can be used for fortification (vitamins; poly-vitamins and vitamin premixes; water- and liposoluble preparations of R-carotene and other carotenoids; mineral substances and metals; and multifunctional plant additives). It also establishes that fortification of food with micronutrients must be performed in accordance with the government-approved standards and technical instructions. The vitamin and micronutrient content of the fortified food products meant for sale in Kazakhstan must meet relevant technical regulatory requirements, sanitary-epidemiological rules and norms, and other applicable standards. The vitamin and micronutrient content of such foods meant for export must meet applicable technical requirements, national standards and other regulatory documents of the recipient country, and must be specified in the respective trade contracts/agreements.

The 2009 law "On the health of the population and healthcare system" specifies that the premium and first-grade wheat flour sold in Kazakhstan must be fortified with iron-containing minerals, vitamins and other substances. It also states that the procedures for food product fortification are determined by the government of Kazakhstan.

National standards: There are several national standards that cover the application of this decree.

²Wheat flour quality/grade is determined on the basis of gluten and ash content - see 2005 Technical standard on wheat flour KP CT 1482-2005 (28 December).

A technical standard of 2002 on the vitamin and mineral additive aka premix “KAP Komplex 1”(developed by the Kazakh Academy of Nutrition (KAN) is used for wheat flour fortification. The main requirements, which are obligatory, are specified below:

Indicator	Standard
Form	Powder-like, free-flowing, homogeneous substance
Color	Light to dark brown
Scent	Typical for the included vitamins
Taste	Slightly viscous with an iron flavor
Mass fraction of moisture, % not more than	1.0
Mass fraction of ash, % not more than	0.05
Metal impurities, % not more than	Not allowed
Extraneous agents	Not allowed
Mass fraction of vitamins, % not more than	
B ₁ (thiamine)	1.3
B ₂ (riboflavin)	2.0
B ₃ (nicotinic acid)	6.7
B ₉ (folic acid)	1.0
Mass fraction of micronutrients, % not more than	
Iron (basic electrolytic)	34.7
Zinc oxide	18.7
Silicon dioxide, starch or calcium sulfate	Up to 100%

Fortification of premium quality flour requires the addition of 150 grams of premix per ton; 120 grams of premix is added to fortify a ton of the first-class flour.

The production of fortified wheat flour is regulated by a 2008 state standard, which applies to fortification of premium and first-class wheat flour.

Content of micronutrients in fortified premium and first-grade flour:

Name	Standard, mg/kg
Vitamins:	
B ₁ (thiamine)	1.8 – 3.6
B ₂ (riboflavin)	1.4 – 3.2
B ₃ (nicotinic acid)	16.0 – 30.0
B ₉ (folic acid)	1.0 – 1.8
Minerals:	
Iron (electrolytic)	45.0 – 65.0
Zinc oxide	20.0 – 30.0

A further standard dated 2011 also covers the production of bread and bakery products using fortified wheat flour.

The extraction rate in Kazakhstan is 75 percent.

Premix: All premix used in Kazakhstan is subject to state registration by the Committee on Consumer Rights Protection. Some flexibility in ingredient quantities is allowed. However, the guiding principle is that the overall composition of premixes must meet the need of clients and the Kazakh population as specified more broadly in the consumer rights protection law of 2010 (last amended in 2014). At present, more than a dozen different premixes are registered. All are imported through two major suppliers: Biomedparat (Kazakhstan) and Mühlenchemie (Germany). The 2014 Kazakh Ministry of Health (MOH) budget included a 442M tenge(USD2.5M) budget line for premix procurement/compensation of wheat flour millers' expenses. However, the money was not spent due to a lack of political support at the Ministry, and the technical challenges of engaging a non-governmental partner accountable for the use of the money.

Kyrgyzstan

In Kyrgyzstan, all premium and first-grade wheat flour is subject to mandatory fortification under a law of 2009, amended in 2015. Fortification is covered by technical regulations, last amended in 2014. A more general food products safety law dates from 2008. On the policy level, wheat flour fortification is also covered in the national sustainable development program 2013-2017, and in the Kyrgyz national health care reform program for 2012-2016 - where food fortification with micronutrients is recognized as key for preventing anemia and other disorders caused by micronutrient deficiencies.

2009 fortification law: The main law on the fortification of baking flour establishes a legal framework for the provision of safe flour fortified with vitamin-mineral or mineral supplements (premix). It was last amended in 2015 to include a mandatory fortification provision.

The law aims at creating favourable conditions for preventing diseases related to the deficiency of iron, vitamins and other micronutrients, and maintaining the health and intellectual capacity of Kyrgyz citizens.

The law establishes the following wheat flour fortification requirements:

- flour mills must use vitamin-mineral or mineral supplements (premix) allowed for use in the Kyrgyz Republic by an authorized government healthcare agency;
- equipment, materials and raw materials meant for the production of fortified flour must comply with the respective technical standards of the Kyrgyz Republic.

The law specifies that only premium and first-grade wheat flour are subject to fortification. It also establishes that imported premium and first-class wheat flour should be fortified in accordance with the technical standards.

Production, import and sale of fortified flour in the Kyrgyz Republic is prohibited if it:

- does not have a certificate of conformity (with the standards);
- does not meet appropriate transportation, storage and sale conditions;
- is expired;
- is not labelled;
- is falsified.

At the time of writing (April 2015) only 55 selected Kyrgyz flour mills had the right to produce fortified flour as specified in a 2013 government instruction.

Technical regulations: The fortified flour composition and requirements for producers are specified in technical regulations on the safety of fortified wheat flour of 2012 (last amended in 2014), which aim to protect human life and health and to prevent producers and sellers misleading consumers. The regulations apply to the production, storage, transportation, sale and recycling of premium and first-class wheat flour.

The technical regulations cover the following:

- identification of fortified wheat flour;
- fortified flour safety requirements;
- requirements for production, storage, transportation, sale and recycling of fortified wheat flour;
- requirements for packaging and labelling of fortified flour;
- evaluation of the conformity with the regulations, including:
 - monitoring of manufacturing
 - declaration of conformity
 - state control;
- liability for a failure to conform to the regulations requirements.

The extraction rate in Kyrgyzstan is 72-75 percent.

Premix: The composition of the premix used for wheat flour fortification in the Kyrgyz Republic is approved by an MOH order of 2009, amended in 2013.

Recommended content of micronutrients and vitamins in fortified wheat flour

Ingredients	Content, mg/kg
Vitamin B ₁	2.0
Vitamin B ₂	3.0
Vitamin B ₃	10.0
Folic acid (Vitamin B ₉)	1.0
Iron (NaFeEDTA)	15
Zinc oxide	30
Amount of premix to add to 1 MT of flour	200g

The formula has been specifically adapted to the health needs of the Kyrgyz population.

A portion of the domestic demand for wheat flour is covered by import, mostly from Kazakhstan. The composition of the premix used to produce Kazakh flour is similar, although a different iron compound is used, which raises the need to harmonize standards in the region.

Appendices to the 2012 technical standard establish the safety parameters for fortified wheat flour - for example, the maximum acceptable level (in mg/kg) of certain toxic substances, such as lead, arsenic, cadmium, mercury, etc.

In Kyrgyzstan, premix is procured by the MOH with donor funds.

Tajikistan

Tajikistan has no mandatory regulation of wheat flour fortification, although a draft law has been before parliament since 2006. Technical standards from 2002 and 2004 define the content of premix that can be used for voluntary fortification.

Draft fortification law: a draft law on the fortification of flour was submitted to the upper house of the Tajik Parliament in 2006. However, it has not yet been approved - flour millers' lobbyists have argued that the extra cost of additional fortification would increase prices and reduce competitiveness.

Food product safety law: the 2012 law that regulates food product safety contains definitions of dietary supplements and biologically active food supplements compatible with

the concept of fortification. It defines unsafe food products as those that contain supplements that should not be used in the specific food product or if the supplement content exceeds the specified regulatory norms. Thus, wheat flour may be declared unsafe if the premix composition significantly differs from the Tajik regulations.

Technical standards: An addendum to the MOH technical specifications for the vitamin-mineral premix KAP Kompleks 1, 2002, is the main document that defines premix content. It was included into the national register by TajikStandard, the State Agency for Standardization, Metrology, Certification and Trade Inspection, on 7 January 2003.

Indicator	Standard
Form	Powder-like, free-flowing, homogeneous substance
Colour	Light to dark brown
Scent	Typical for the included vitamins
Taste	Slightly viscous with an iron flavor
Mass fraction of moisture, % not more than	1.0
Mass fraction of ash, % not more than	0.05
Metal impurities, % not more than	Not allowed
Extraneous agents	Not allowed
Mass fraction of vitamins, % not more than	
B ₁ (thiamine)	1.3
B ₂ (riboflavin)	2.0
B ₃ (nicotinic acid)	6.7
B ₉ (folic acid)	1.0
Mass fraction of micronutrients, % not more	
Iron (basic electrolytic)	34.7
Zinc oxide	18.7
Starch or calcium sulfate	Up to 100%

Based on a law of 2003, these requirements are obligatory for enterprises engaged in voluntary flour fortification, and apply to the sale of fortified flour and bakery production using fortified flour. The document specifies the minimum content of vitamins and minerals in the first-grade flour (in mg/kg).

These requirements were updated in a government standard of 2004 on baking wheat flour fortified with a vitamin-mineral supplement (premix).

The standard specifies the minimum quantity of premix (120 mg) in 1 kg of flour, and the minimum content of vitamins and minerals in voluntarily fortified flour as shown in the table.

Content of micronutrients in fortified first-grade flour:

Name	Minimum, mg/kg
Vitamins:	
B ₁ (thiamine)	1.80
B ₂ (riboflavin)	1.85
B ₃ (nicotinic acid)	12.6
B ₉ (folic acid)	0.77
Minerals:	
Iron (electrolytic)	38.4
Zinc oxide	17.5

The same minimum requirements are specified in a standard of 2004 on bread and bakery products produced with fortified flour.

Voluntary fortification that started in some companies several years ago has practically stopped due to the absence of premix not recently procured.

The extraction rate in Tajikistan is 72-75 percent.

Uzbekistan

Fortification of the production and sale of first-grade wheat flour has been mandatory since a decree implementing the 2010 law on the prevention of micronutrients deficiency in the public. Premix is covered by various technical standards.

2010 law on prevention of micronutrient deficiency: Article 4 specifies the national policy for the implementation of measures to provide the public with fortified food products. These include: quality and safety control of fortified foods; the production of fortified food products and the vitamin and mineral premixes meant for fortification; micronutrient supplementation; monitoring and evaluation of the programs to prevent micronutrient deficiency in the public; support of scientific research into the detection of micronutrient deficiency and prophylactic methods; and development of international cooperation.

The law is implemented through a decree of 3 December 2010, and since 1 January 2011 fortification of the production and sale of first-grade wheat flour has been mandatory.

The law on the prevention of micronutrients deficiency states that only legal entities are allowed to produce fortified food products, which are subject to mandatory certification under the procedure established by this law.

The imported or locally produced products subject to mandatory certification were approved by a decree of 2012. They include flour and cereal industry products (malt, starch, inulin, wheat gluten) and ready-made products from cereal grain, flour, starch or milk, and pastry.

Premix: The premix formula used has been developed with the help of the Kazakh Academy of Nutrition. The 2011 standards for the fortification of first-grade³ wheat flour were approved in accordance with the hygienic requirements for food safety (last amended in 2010).

After the addition of 120g of premix per one ton of flour, the micronutrient content in wheat flour should be as shown in the table here.

The extraction rate in Uzbekistan is 72-75 percent.

Name	Minimum, mg/kg
Vitamins:	
B ₁ (thiamine)	1.60
B ₂ (riboflavin)	2.4
B ₃ (nicotinic acid)	8.0
B ₉ (folic acid)	1.2
Minerals:	
Iron (electrolyte)	40
Zinc oxide	17.6

Pakistan

Wheat flour fortification is not currently mandatory, except in Punjab province. Fortification of edible oil is mandatory under the Pakistan Pure Food Rules 1965 and the Pakistan Standards and Quality Control Authority (PSQCA) standards for edible oil. The regulation of food quality varies between the country's four provinces, as does the implementation of the Pure Food Rules, which set the standards for wheat flour sold as Atta, as well as edible oil.

There is no national legislation on wheat flour fortification. Each of the four provinces - Punjab, Sindh, Baluchistan and Khyber Pakhtunkhwa (KPK) - do enforce food quality generally under the Pure Food Ordinance of 1960, and through the Pure Food Rules 1965, with which all food producers in Pakistan must comply.

In Punjab, however, which accounts for about 70 percent of the total wheat flour production of Pakistan, the provincial government enacted the Punjab Food Authority Act (2011) to establish a new entity to regulate food quality in the province. In 2014, the Punjab Food Authority approved a new wheat flour fortification standard, due to become mandatory for flour mills in the province in October 2015 – the mills produce about half the wheat flour in the province; the rest is milled at small "chakkis".

Technical standards: Any wheat flour sold in Pakistan as "Atta"- the coarse product obtained by milling or grinding sound and clean wheat and sieving it - has to comply with the Atta standard defined in the Pure Food Rules. It should be free from grit, not of bitter taste or

³ Our review has not established if the premium grade of flour exists in Uzbekistan.

bad smell and possess normal consistency. It should contain no more than 2 percent of ash and not less than 8 percent of gluten (dry), and not more than 1.35 percent moisture and more than 0.35 per cent of acidity expressed as lactic acid and determined by the water extraction process.

In Punjab, under the new standard due to become mandatory, Atta should be free from grit, contain not more than 1.5 percent of ash and not less than 8 percent of gluten (dry) and not more than 0.115 percent of acidity expressed as sulphuric acid and determined by the alcoholic extraction process. It should contain not more than 13 percent moisture, and not more than 0.1 percent acid insoluble ash in hydrochloric acid, as well as crude fibre from 2.1 to 2.5 percent, and not less than 7.5 percent dietary fibre. If added, the calcium carbonate should contain not less than 0.30 and not more than 0.35 per 100 weight parts of fortified Atta.

Premix: In the past decade, donors have supported efforts in the country to fortify Atta. The results have included approval in 2007 by the federal national fortification alliance of iron EDTA as the prescribed premix component for wheat flour fortification in Pakistan, and this has been communicated to all provincial health departments.

Required content of micronutrients in Atta	
Sodium iron EDTA	20mg/kg
Vitamin B ₉ (folic acid)	1.3 mg/kg

Edible oil

Mandatory fortification: The fortification of edible oil with vitamin A is mandatory under the Pakistan Pure Food Rules 1965 and the PSQCA standards for edible oil.

Technical standards: The 1965 Pure Food Rules set standards for refined blended vegetable oils, refined cooking oils and frying oils produced from blending permissible refined vegetable oils. Such edible oil should be refined, bleached and deodorized, and free from rancidity, adulterants, sediments, suspended and other foreign matter, separated water, added coloring and flavoring matter, and mineral oils. It should have acceptable taste and odour.

The federal PSQCA has developed edible oil standards, specified below, as well as guidance for compliance, including testing and details of quality specifications. The PSQCA does not have any enforcement authority and many of its standards are voluntary, although some have been made mandatory by specific laws or regulations – such as mandatory fortification with vitamin A. The PSQCA can only quality test registered products.

PSQCA standards: Cooking oil – a product of blending vegetable oils of permissible edible grades - should be refined, bleached and deodorized to conform to the given standard of quality primarily intended for cooking and/or frying as produced by blending the following edible oils: refined cotton seed oil; refined ground nut oil; refined low erucic acid; refined sesame seed oil; rape seed (canola oil); refined maize (corn) oil; refined palmolein; refined soya bean oil; refined sunflower oil; refined safflower oil.

The material should be clear and free from adulterants, sediments, suspended and other foreign matter, and separated water, and should have acceptable taste and odour. It may

contain antioxidants and synergists as prescribed by CAC (Codex Alimentarius Committee)/WHO or the Pure Food Rules.

It should not contain any added colouring matter and flavor, except permitted natural flavor.

According to the standards, the required content of Vitamin A in fortified edible oil is 33,000 IU/kg ± 10 %.

Key facts for each province

Province	Laws regulating food quality	Enforcement authority	Flour Fortification	Oil Fortification
Punjab	Food Authority Act, 2011 Pure Food Rules, 2007	Punjab Food Authority in three large cities in the province Provincial Health Department and Food Departments in other places, under authority from the Punjab Food Authority	Mandatory for flour millers beginning October 2015	Mandatory
Sindh	Pure Food Ordinance, 1960 Pure Food Rules, 1965	Provincial Health Department	Voluntary	
KPK	Food Safety Authority Act, 2014 Pure Food Rules, 1965	Provincial Health Department until the new Food Safety Authority is operational	Voluntary	
Baluchistan	Pure Food Ordinance, 1960 Pure Food Rules, 1965	Provincial Health Department	Voluntary	

Afghanistan

The fortification of wheat flour and edible oil is not mandatory in Afghanistan, and the country has no legal or regulatory framework for ensuring food quality, either imported or produced and processed locally. However, national voluntary standards have been drawn up, and legislation is being developed for these to become mandatory.

Legislation: Although food fortification programs have been implemented in Afghanistan through the World Food Program (WFP), they were not supported by effective regulatory frameworks. There is currently no legislation setting out the mandatory fortification of wheat flour or edible oil, although such legislation is being developed.

Technical standards: In August 2007, the Afghanistan National Standardization Authority (ANSA), functioning within the Ministry of Commerce and Industries since 2004, was established as an independent standards body, ratified by the Afghan Parliament in 2008.

ANSA has the authority to set standards, but these are voluntary or for those who secure a licence from ANSA to use the standard and brand it. GAIN has been providing technical assistance to ANSA to develop and approve the standard for fortified wheat flour and edible oil in Afghanistan, as well as to set up systems for licensing, branding, inspection and quality assurance.

In June 2013, ANSA approved food standards for wheat flour and edible oil, including fortification as per WHO recommendations.

The fortification standard for wheat flour has two categories - wheat flour with equal to or less than 85 percent extraction rate, and that with greater than 85 percent extraction rate.

The fortification level for wheat flour with equal to or less than 85 percent extraction rate is:

Folic acid	1.0 mg/kg
Vitamin B12	0.008 mg/kg
Iron	15 mg/kg
Zinc	30 mg/kg

The fortification level for wheat flour with greater than 85 percent extraction rate is:

Folic acid	1.0 mg/kg
Iron	15 mg/kg

Premix: The iron compound identified for use in premix is NaFeEDTA.

Edible oil fortification standards:

The ANSA standard for the fortification level in edible oil or ghee is:

Vitamin A	Min 24,000 IU/kg	Max 36,000 IU/kg	Target is 30,000 IU/kg
Vitamin D	Min 2,400 IU/kg	Max 3,600 IU/kg	Target is 3,000 IU/kg
	(60 microgram/kg)	(75 microgram/kg)	

Since early 2014, ANSA and the Ministry of Public Health have been pursuing Parliamentary approval for these standards to be made mandatory.

Summary

The table below illustrates fortification legislation and standards, and premix procurement in the six countries:

Mandatory legislation	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan premium & 1st grade	Kyrgyzstan premium & 1st grade	Tajikistan premium & 1st grade	Uzbekistan 1st grade	Pakistan ⁴ Atta	Afghanistan Atta	Pakistan	Afghanistan
Production	No	YES	No	YES	No	No	YES	No
Sale [in country]	YES	YES	No	YES	No	No	YES	No
Import	No	YES	No	YES	No	No	YES	No
Export	No	No	No	YES	No	No	YES	No
Fortification standards: micronutrient content (mg/kg) requirements	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan premium & 1st grade a range	Kyrgyzstan premium & 1st grade at least	Tajikistan premium & 1st grade at least	Uzbekistan 1st grade at least	Pakistan Atta, Punjab only at least	Afghanistan Atta at least	Pakistan	Afghanistan
Vitamin A	n/a	n/a	n/a	n/a	n/a	n/a	33,000 I.U./kg ± 10 %	30,000 I.U./kg ± 20 %
Vitamin D	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,000 I.U./kg ± 20 %
Vitamin B ₁	1.8 – 3.6	2.0	1.8	1.6	n/a	n/a	n/a	n/a
Vitamin B ₂	1.4 – 3.2	3.0	1.85	2.4	n/a	n/a	n/a	n/a
Vitamin B ₃	16.0 – 30.0	10.0	12.6	8.0	n/a	n/a	n/a	n/a
Vitamin B ₉	1.0 – 1.8	1.0	0.77	1.2	1.3	1.0	n/a	n/a
Vitamin B ₁₂	n/a	n/a	n/a	n/a	n/a	0.0008	n/a	n/a
Iron	45.0 – 65.0 Electrolytic	15.0 Sodium Iron EDTA	38.4 Electrolytic	40.0 Electrolytic	20.0 Sodium Iron EDTA	15.0 Sodium Iron EDTA	n/a	n/a
Zinc	20.0 – 30.0	30.0	17.5	17.6	n/a	30.0	n/a	n/a
Premix	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
% imported	100	100	n/a	100	100	100	100	100
% centrally procured	0	100	0	100	0	0	0	0
Funding source, 2014	Industry	Donors	No purchases in past years	Government	Industry and donors	Donors	Industry	Industry and donors

⁴ Fortification of wheat flour is mandatory in the Punjab province of Pakistan

II. Taxation and tax privileges

Kazakhstan

The Tax Code of the Republic of Kazakhstan (10 December 2008, last amended in 2014) has no separate provision that grants incentives for producers of fortified flour.

All premix is imported and is subject to 12 percent VAT and 10 percent customs duty; there are no special privileges.

Kyrgyzstan

The internal revenue code of the Kyrgyz Republic (17 October 2008, last amended in 2015) provides no benefits for producers of fortified wheat flour, and there is no separate legislative provision for flour fortification.

The Tax Code establishes that the sale or export of agricultural (and processed) products by agricultural producers themselves is free from VAT. This would only apply to farmers who both cultivate and mill wheat, who are almost non-existent in practice. It does not apply to intermediaries.

Premix is imported and is subject to 12 percent VAT. Customs duty is 0 percent.

Tajikistan

The Tax Code (17 September 2012, last amended in 2013) is the main statutory act regulating taxation in Tajikistan. It specifies no wheat or wheat flour-related tax benefits.

Premix is imported and is subject to 18 percent VAT and 5 percent customs duty.

Uzbekistan

Under the Tax Code (25 December 2007), the import of wheat flour is subject to 11 percent excise tax; the rate is determined by a Presidential Decree of 4 December 2014. The rate had been 15 percent in the previous year, indicating the government's intention to increase the import of flour to stimulate the local production of bread and pastry.

Premix is imported and is subject to 20 percent VAT and 5 percent customs duty.

Pakistan

Wheat flour (Atta)

Wheat flour is exempt from sales tax at both import and supply stage, and no sales tax is applicable at the export stage.

An advance income tax of 6 percent or 5.5 percent is applied on the value of goods determined under the Customs Act 1969. It is a final tax for commercial importers ordinarily with no further tax payable on the goods' sale.

There is no Federal Excise Duty (FED) on import or export of wheat flour.

Premix is imported and is subject to 20 percent VAT, 25 percent customs duty and 17.5 percent in other taxes.

Edible oil

The following taxes and duties are applicable on edible oil: the General Sales Tax is 17 percent, Additional Sales Tax is 3 percent and the Federal Exercise Duty (FED) is levied at the rate of Rs. 1 per kg. Exports of edible oil are zero rated for all these taxes and duty.

Afghanistan

The income tax law of Afghanistan contains no specific provisions for the import and export of wheat flour and edible oil. The taxes applicable on import or sale of wheat flour and edible oil are: fixed tax, 2 percent freight on board (FOB) + duty; business receipt tax, 2 percent FOB + duty; other tax, 2 percent FOB + duty.

Summary

There are no wheat flour or edible oil fortification-related tax privileges in the six countries reviewed.

All countries import premix. Taxes and duties on imported premix are significant, especially in Pakistan.

	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
Tax privileges	No	No	No	No	No	No	No	No
PREMIX IMPORT TAXES and DUTIES								
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Comments	
Premix classification for customs purposes	TBC	Various food products	Pharmacological products	Pharmacological products	Minerals and Vitamins	Food Ingredient		
Customs duty	10%	0%	5%	5%	25%	25%	Levied on FOB (Freight on board value)	
VAT	12%	12%	18%	20%	20%	No	on FOB + Customs duty	
Other taxes (excise, presumptive, regulatory, fixed)	No	No	No	No	17.5%	6%	on FOB + Customs duty	
TOTAL	23.2%	12.0%	23.9%	26.0%	71.9%	32.5%		

III. Import and export duties (tariffs)

Kazakhstan

The Code on customs administration (30 June 2010, last amended in 2014) does not specify any import and export duties or tariff preferences for imported or exported wheat, wheat flour or production equipment.

Kyrgyzstan

There is no separate wheat flour provision on taxes, export and import duties in the Tax Code or in the Customs Code of 12 July 2004. However, the Tax Code applies zero VAT rate to the import of goods from the Eurasian Customs Union member states (Russia, Belarus, Kazakhstan, Armenia and Kyrgyzstan).

To protect the local flour milling industry, the government approved a decree in 2014 that applies a special import duty of 3 KGS/kg (USD0.05/kg) to hard and soft wheat flour until 22 July 2017.

Tajikistan

The Customs Code of 3 December 2004 (last amended in 2013) sets no import and export duties or tariff preferences for wheat, wheat flour or production equipment.

The current state budget specifies that in 2015 the VAT on imported wheat (except for that imported for the production of excisable goods) and its delivery is fixed at 10 percent. This is lower than the VAT rate for imported flour (18 percent), thus favouring the import of wheat rather than flour.

Uzbekistan

The Customs Code of 26 December 1997 (last amended in 2014) and the customs tariffs set on 29 August 1997 specify no additional import and export duties or tariff preferences for exported and imported wheat, wheat flour or fortification equipment, apart from the 11 percent excise tax on imported wheat flour.

Pakistan

The Customs Tariff applies customs duty on imported wheat flour at the rate of 1 percent per kg. The duty on edible oil ranges from Rs 5000/mt to Rs 16,800/mt depending on the type of oil (for example, palm oil, sunflower oil, etc).

Currently, no duties are applicable in Pakistan for the export or import of wheat flour and edible oil.

Afghanistan

Under the Customs Tariff, wheat flour import is subject to a 5 percent tariff over import value, and edible oil import to 1 percent over import value. There are no export duties for either wheat flour or edible oil.

V. Enforcement legislation: monitoring of import, export production and sale

Kazakhstan

1. State control of imported products

The food products safety law of 2007 establishes import safety requirements. Import of food products is banned if they lack the documents certifying compliance with the legal food products safety requirements or if they have failed to pass the specified state registration requirements.

Imported food products and the respective shipping documentation are inspected by border control officers and the sanitary control authorities of the Kazakh Committee of Consumer Rights Protection, but random checks are not common. Food products that do not comply with the legally specified requirements are banned from import into Kazakhstan, either temporarily until their examination is completed or permanently. Hazardous products found as the result of inspections must be taken out of the country within three days or be recycled or destroyed.

Any imported premixes must have passed the relevant registration requirements, as do all products more broadly.

2. State control of exports

Kazakh law only requires that exported products comply with the laws of recipient countries. Product quality is assured by a quality certificate issued by the relevant accredited laboratories in Kazakhstan.

3. State control of safety and wheat flour fortification quality at production sites and retail outlets

The 2008 guidelines on the fortification of food products and the 2010 consumer rights protection law are the main regulations for monitoring fortified food safety and quality.

The guidelines specify that:

- fortification of food products should not worsen the properties that are important for consumers, decrease content and absorbency of other nutritious substances, considerably change the taste, flavour or freshness of the products, or reduce their shelf life;
- producers should guarantee that vitamin and mineral content of fortified food products is sufficient to provide at least 10 percent, but not more than 30 percent, of the recommended daily need in these micronutrients set out in the guidelines;
- fortified food packaging should preserve the guaranteed content of micronutrients, and the quality and safety of the product. Light-sensitive products should be kept in dark packages.

Violators of the law are subject to civil (compensation for loss) and administrative (fines, suspension of business activity) penalties specified in the code "On administrative offences" (5 July 2014), which are determined in each case individually.

The frequency of state inspections varies according to the risk and usually ranges from once every six months to once every 36 months. The risk assessment methodology and types of inspection are specified in a law of 6 January 2011.

Bakeries should be inspected every six months, under a joint ministerial government decree of 2012, and the fortification of premium and first-class wheat flour should be inspected twice a year, under an order from 2011.

To strengthen the enforcement of mandatory fortification, the Kazakh Committee on Consumer Rights Protection is drafting a new law requiring wheat flour producers to check product quality themselves at least once every six months, and report the results to the Committee.

A 2011 study by the Kazakh Academy of Nutrition and the Asian Development Bank indicated that only about 26-28 percent of the wheat flour consumed in the country was fortified, indicating that the enforcement of mandatory legislation in Kazakhstan was far from adequate. Currently, only public sites of wheat flour distribution (e.g., schools) are believed to be properly monitored.

4. Internal quality control

Internal quality control procedures at production sites are specified in the 2008 food fortification guidelines. Fortification quality control is performed at all production stages, with food safety control by certified and accredited laboratories. Quality control includes regular sampling and a specified sampling methodology, in which a single sample should be at least 200-300g. For warehoused flour, if a batch has more than 100 sacks (5 tons), samples should be taken from at least 5 percent of sacks, otherwise at least five sacks should be sampled.

Quality control takes place at several levels.

- 1) Premix consumption per work shift is controlled by the workers themselves and shift supervisors who can adjust the feeder as necessary.
- 2) Spot tests are performed every two hours by lab technicians.
- 3) Monthly performance analyses, which compare the amounts of premix used and the premium and first-rate flour produced at a given mill.
- 4) Spot tests when wheat flour is released from a warehouse to assure a buyer's representative that the flour is indeed fortified.

While wheat flour packaging is regulated by state standards, there are no special requirements for the packaging and transportation of fortified flour. The packaging for exported products is determined only by export contract requirements.

The shelf life of fortified flour is six months from the production date. Poor quality flour can be returned in accordance with the specified rules.

Kyrgyzstan

1. State control of wheat flour production, import and sale

The 2008 food products safety law specifies that the quality and safety of food products, produced, imported and sold in the Kyrgyz Republic should meet the required technical standards, sanitary, veterinary and phyto-sanitary norms and regulations, as well as other relevant current law.

The state oversight of food product safety and quality is through authorized executive agencies.

The overall control of flour millers is established by a law of 2007 (last amended in 2014), and implemented through parliamentary, presidential and government decrees.

The quality and safety of fortified flour is subject to inspection and technical regulations that aim to protect human life and health and to prevent misleading actions by producers and sellers. The regulations apply to the production, storage, transportation, sale and recycling of premium and first-class wheat flour only.

The regulations specify the following types of fortified flour inspections:

- manufacturing (internal) control
- declaration of conformity
- state control.

Declaration of conformity with the technical standards is regulated by a law of 22 May 2004, which states that producers can develop their own evidence (technical documentation, results of evaluations and measurements) to declare that the goods conform to the applicable technical regulations.

Local authorities, including state administrations, are authorized to monitor the use of fortified flour in educational, health, social development, justice, defense and other government-funded organizations by testing in accredited labs.

The 1997 consumer rights protection law specifies the consequences of the sale of improper quality goods (including non-fortified flour) and the sanctions for violators.

The enforcement of this legislation is weak in practice due to a poor enforcement culture and the lack of essential equipment.

2. Monitoring of wheat flour export

There is no special provision in the current legislation. The above laws mandate that all wheat flour produced, imported and sold in the country be fortified and that its quality must meet the specified requirements.

3. Manufacturing (internal) control

The 2012 technical regulations on the safety of fortified flour also apply to manufacturing control. Producers undertaking flour fortification should carry out manufacturing control to comply with the relevant technical regulations at each stage of the process on the basis of a risk analysis and critical markers, or a food product safety management system, that should be duly certified. Manufacturing control should be performed in accordance with a program, and be approved by the firm manager, the entrepreneur or an authorised party. The program should specify: controllable parameters of technological processes; the frequency of

laboratory control of fortified flour safety and the micronutrient content; schedules and regimes for washing, cleaning, disinfection and disinfestation; ways to return and re-process the fortified flour; activities to ensure hygiene and medical check-ups of personnel; critical markers to assess contamination; recall procedures for fortified flour that does not comply with the regulations; other product safety assurance procedures.

The manufacturing control should include: registration of information on the use of micronutrients; monitoring of the dosage and the flour flow speed; and analysis of the presence of iron in the fortified flour. It should also include testing of the compliant fortified flour in an accredited laboratory, which should provide investigation results in the established format.

Manufacturing control is also governed by advisory "Recommendations of fortified flour and bakery product manufacturers".

Tajikistan

Tajikistan does not have mandatory wheat flour fortification laws or a regulatory framework. Other fully or partially relevant laws and regulations include the following.

1. State control of imported products

The 2012 law on food product safety states that safety requirements for domestic and imported food products are the same, and specifies the responsibilities of the relevant national agencies - Ministry of Health and Social Protection (MoHSP), Ministry of Agriculture and the Agency on Standardization, Metrology, Certification and Trade Inspection.

Representatives of these government agencies oversee and control food products safety at Tajik state border inspection posts and food product customs clearance offices.

Food products that do not meet the requirements of the above food safety regulations are prohibited from import into the country.

2. State control of exports

The food products safety laws specify that the MoHSP is responsible for developing a tracking system for exported food products and cooperating with foreign ministries and agencies on exported food product safety assurance. The quality of exported goods should meet the state's legal requirements.

3. State control of safety and wheat flour fortification quality at production sites and retail outlets

With the exception of certain products determined by TajikStandard, food products that are not properly packed are prohibited from sale. If products for sale have acquired dangerous qualities, the sellers must stop selling them, recall sold products, and ensure that they are inspected, recycled or destroyed in accordance with the established procedures.

Under the consumer rights law, compliance is carried out by the: state Agency on Antitrust Policy and Entrepreneurs Support; Agency on Standardization, Metrology, Certification and Trade Inspection; Sanitary-Epidemiological Surveillance Service; Agency on Examination and Certification of Pharmaceutical and Healthcare Products; and the Environmental Control Committee. Public monitoring can be carried out by consumer associations specified in the law.

State control of businesses involved in the production and sale of food products is implemented through planned and unplanned inspections.

The National Plan for the Monitoring of Fortified Food Products (2007), developed with UNICEF support and approved by the MoHSP and TajikStandard, specifies the fortification-related data to be collected and reported, the authorities that have monitoring and data reporting responsibilities, the frequency of inspections and reporting, and how the collected information is to be used. The plan has not been used in practice because of the lack of a broader wheat flour regulatory framework, and because there has been practically no wheat flour fortification in recent years.

4. Internal quality control

The law on food products safety defines internal quality control at production sites. The individuals and entities engaged in the production and handling of food products are responsible for internal quality control and ensuring adherence to the relevant regulations.

The manufacturing control of food products safety is performed in accordance with the internal quality control programs developed by the producers. These programs must establish relevant procedures and specify the techniques. When developing such programs, the producers need to take into account the relevant standards on premix and the use of fortified flour in bread and bakery products, as well the MOH order “Technical specifications for the vitamin-mineral premix KAP Kompleks 1” (29 August 2002).

The law states that products used for the production of food and dietary supplements must meet the safety requirements established by the regulations, and can be added to selected food products at the relevant specified levels.

Uzbekistan

1. State control of imported products

The state control of imported goods is covered by the 2007 law on the quality and safety of food products, which sets out that the state regulation of food quality and safety is performed by the state sanitary and epidemiology service of the MOH and the state veterinary bureau, and state inspection on quarantine of plants under the Ministry of Agriculture and Water Resources, the Uzbek Agency on Standardization, Metrology and Certification, and other entities, defined by the legislation.

The state control of quality and safety encompasses: government regulation; state registration of food products and equipment meant for their production; certification of food products; government control and oversight; and planning of food products quality and safety assurance activities. It covers food product quality and safety requirements and requirements for their production, accumulation, storage, procurement, processing, delivery, transportation and sale.

Food products, as well as the equipment for their production, can be produced or imported to Uzbekistan, sold and used if they comply with quality and safety norms and standards and state registration.

The state registers imported food products and equipment through the state sanitary control bodies via the issue of hygiene certificates.

The law defines the food products, technologies, equipment, items and their production, storage, transportation and sale that are subject to regulatory certification.

The 2010 law on the prevention of micronutrient deficiency specifies the requirements for packaging, labelling, transportation, storage, sale and import of fortified food products.

2. State control of exports

The 2007 food quality and safety law does not specify any issues regarding export, so the general quality requirements apply.

3. State control of safety and wheat flour fortification quality at production sites and retail outlets

Control over the safety and quality of wheat flour in retail outlets is regulated by the above laws on food quality and safety and prevention of micronutrient deficiency, as well as those on consumer rights protection (1996) and state sanitary oversight (1992).

One of the key points of the law on food quality and safety is that sellers must possess a certificate of compliance with the regulations. It also stipulates that food products must be sold in pre-packed and packaged form, to preserve their quality and nutritive value at all stages, and labelled in accordance with the legislation.

The law on consumer rights protection defines the authorized government entities responsible for compliance with the law, including: the state committee on privatization, demonopolization and promotion of competition; the Uzbek Agency on Standardization, Metrology and Certification ("UzStandard"); and the Ministry of Health.

The law on state sanitary control establishes sanitary requirements for food products, including their sale.

Inspection of production sites is performed under the laws on state control of business entities activities (1998) and the security of free enterprise (2000), as well as procedures to organize inspection of activities of individual businesses (2007). The law defines the entities, cases and periods in which they can undertake inspections.

4. Internal quality control

Internal quality control is governed by the above laws on food quality and safety and the prevention of micronutrient deficiency, national standards and internal regulations at the production sites. Producers need to take into account the standards on vitamin-mineral premixes, which are binding, and other relevant specifications.

The law on food quality and safety states that:

- those engaged in the production, stock, procurement, processing, supply, storage, transportation and sale of food products should assure manufacturing control complies with established norms and standards;

- manufacturing control procedure is defined in accordance with the norms and standards on quality and safety of food products, regulatory and technical specifications, and should be agreed with relevant state oversight bodies;
- those implementing manufacturing control should stop operations and services when they detect violations until the deficiencies are corrected.

Ministerial decrees establish the management of enterprises personally liable for the quality of produced and sold food products fortified with micronutrients.

Pakistan

1. State control of wheat flour and edible oil production

Wheat flour

The wheat flour production sector in Pakistan is large, covering more than 1,200 mills across the country. The main concentration is in the province of Punjab, which has more than 800 mills. Around 47 percent of the total production of wheat flour in the country is through "chakkis" (small mills) where there is effectively no government quality control, although such producers have to comply legally with the wheat flour standard defined in the Pure Food Rules of 1965. The remaining 53 percent is produced by flour mills, which are controlled through provincial food and health departments.

Food departments provide licences, shortlist flour mills for assignment of wheat supply quota, and then check the quality of the wheat flour they produce. The remaining mills that are not subject to licence by the food departments come under the control of the health departments and food authorities, where applicable.

Edible oil

Pakistan has more than 100 refineries producing cooking oil and ghee. Only those with proper manufacturing facilities are allowed to import raw palm oil or other related oil for processing. Such refineries account for around 70 percent of the country's total demand for edible oil; the remaining 30 percent is supplied through non-regulated small-scale processing units, raising serious concern about the quality of their products.

Although the standards for edible oil are defined in the Pure Food Rules, we have found no evidence of effective monitoring and control by the provincial food authorities or health departments on oil millers or small processing units, apart from some initiatives by the Punjab Food Authority under its jurisdiction.

For this sector, Pakistan Standards and Quality Control Authority (PSQCA) standards are considered more effective as oil refineries comply with them. Although the fortification of edible oil with vitamin A is mandatory in Pakistan, enforcement of this is not effective, and there are no reliable data from the industry or PSQCA indicating the current level of fortification. Experts suggest that fortification is limited to some good brands only or is not done to the standard defined by PSQCA. When PSQCA testing identifies non-compliance, actions are taken in the form of penalties or suspension of licence, but the controls overall are weak.

Some controls are defined in the rules applicable to the safety of all food items. They also apply to the licence for manufacture, storage and sale of goods and the register for

manufacture and wholesale business. The government may also appoint public analysts for any province, any specified food or all foods generally, as well as inspectors, and each local authority should enforce the rules to ensure that all food and drink are sold in a pure and genuine state.

There are specific rules that apply to the packaging of banaspati ghee (a regional variety of edible oil), refined vegetable oil/ refined/blended vegetable oil, margarine or fat spread and animal fat (halal), as well as the sale of refined vegetable oil/refined blended vegetable oil/vegetable oil and blended vegetable oil.

Food authority acts define the monitoring and inspection duties of food authorities, including the appointment, powers and duties of food inspectors, and the methodology of taking food samples.

2.State control of imported products

Pakistan produces enough wheat and edible oil to meet demand, and only imports wheat when the level of production is below demand. Wheat is mainly imported through government channels only, with private importers requiring government permission. Pakistan is the 11th largest importer of edible palm oil in the world, mainly from Malaysia and Indonesia. Palm oil can only be imported by an entity that has full refining facilities.

Wheat flour

Provincial food departments, health departments and food authorities are required, where applicable, to sample and test food products from the market, and check whether they comply with the required standards. If a product does not comply with the standard, they can take action, including impose penalties, close production premises and suspend the licence, as per the rules and regulations.

Although such tests take place, there are no reliable data for government institutions to provide qualitative and quantitative analysis of these quality control procedures. This limits the capacity of laboratories and makes compliance with quality regulations difficult.

Edible oil

This sector is mainly controlled by PSQCA. Although the PSQCA enforcement and quality assurance functions are effective, consumer rights groups believe that some edible oil products that are labelled with the PSQCA standard actually do not comply with it.

3. State control of exports

Wheat flour

Wheat flour is the staple food in Pakistan. Although internal wheat production can meet the country's demand, the quality of crop and demand and supply vary each year. To meet these changes, federal and provincial governments try to manage the movement of wheat between provinces and also from Pakistan to other countries - mainly to Afghanistan and through government control. There is no formal restriction on the export of wheat and wheat flour, and any restrictions mainly relate to the maintenance of wheat stock by the provincial

food departments. This seasonal control has an indirect impact on export quantities and prices.

Wheat flour exports are subject to government monitoring, except when wheat flour prices rise significantly due to local shortages, when there can be restrictions on the movement of wheat flour. Overall, there are no data or documentation on such controls.

Edible oil

Pakistan produces enough edible oil to meet demand and there is no restriction on its export. However, certain regulations apply, mainly defined in the Export Policy Order 2013. This allows the export of vegetable ghee and cooking oils to Afghanistan, unless these were manufactured in custom-bonded, export-oriented units – that is, produced for export only. For exports to Afghanistan to be zero-rated and eligible for drawback of duties paid, they should be in convertible currency through a letter of credit, or confirmed orders and proceeds realized through normal banking channels in foreign currency. In effect, there is no restriction on the export of processed edible oil and ghee. Most exports are through processing units using their own brand name or brand provided by the importers. The documentation of exports is monitored.

Afghanistan

1. Internal quality control

Afghanistan currently has no law governing food quality generally or wheat flour and edible oil specifically. MoPH has done some food quality tests at retail level but we have found no related laws, policies, procedures or regulation defining food monitoring mechanisms. MoPH requires all traders or manufacturers of food products to register with the ministry before they start their business or sell their products in Afghanistan. This registration is done at entity level but not for each product or brand.

2. State control of imported products

The country's demand for wheat flour and edible oil is substantial. Wheat is produced locally but is generally of inferior quality, and production is not enough to meet local demand. As Afghanistan is surrounded by countries that are major wheat and wheat flour producers, it can meet any demand gap through imports. Most edible oil / ghee is imported except for a little local production using imported palm oil.

3. State control of food production

In 2014, MoPH drafted a new national food law, currently under review at various government levels. The law would create a Food Control Authority under MoPH, with the responsibility to set up controls over any food product produced or imported and sold in Afghanistan.

Summary

The table below illustrates enforcement legislation and practice in the six countries:

Fortification enforcement legislation	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
Import	YES	YES	No	YES	No	No	YES	No
Export	No	No	No	YES	No	No	YES	No
Production	YES	YES	No	YES	No	No	YES	No
Sale	YES	YES	No	YES	No	No	YES	No
Enforcement practice	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
Import	Moderate	Moderate	N/A	not assessed	N/A	N/A	Moderate	N/A
Export	N/A	N/A	N/A	not assessed	N/A	N/A	Weak	N/A
Production	Weak	Weak	N/A	not assessed	N/A	N/A	Weak	N/A
Sale	Weak	Weak	N/A	not assessed	N/A	N/A	Weak	N/A

VI. Governing and controlling authorities in the domain of food fortification

Kazakhstan

Under the law on food product safety, state control and oversight of food product safety is performed by the government of Kazakhstan centrally and through the Ministry of Health and Social Protection, Committee on Consumer Rights Protection of the Ministry of Economy, Ministry of Agriculture, Committee on Technical Regulation and Metrology of the Ministry of Industry and Trade, as well as the executive bodies of oblasts/provincial capitals.

Their relevant authority is as specified below.

Government of the Republic of Kazakhstan: approves the food products subject to fortification, mandatory standards for the production of fortified flour and procedures for the fortification of food products subject to sanitary-epidemiological control, as well as control and oversight over conformity of food products with the legal specifications on food product safety.

Ministry of Health and Social Development: responsible for human health protection, and approves procedures for carrying out sanitary-epidemiological inspection of food product safety, handling bioactive food supplements and state registration of specified food and food supplements and other substances.

Committee on Consumer Rights Protection of the Ministry of Economy: responsible for the sanitary-epidemiological welfare of the population, and implements the national policy on safety of food products subject to sanitary-epidemiological control, including state monitoring of food safety, developing standards for food subject to such control, the state registration of such foods and issuing orders to rectify failures to comply with the law.

Ministry of Agriculture: manages the agricultural industry; its responsibilities for wheat flour fortification are not specifically defined in the legislation.

Committee on Technical Regulation and Metrology of the Ministry of Industry and Trade: responsible for technical regulation; carries out the control and oversight of the conformity of food products with the technical standards on safety (excluding procedures related to sanitary-epidemiological and veterinary and sanitary surveillance).

Provincial executive bodies: implement the national policy on the safety of food products subject to sanitary-epidemiological control, including: inspection of food products to determine their safety; endorsement of draft technical standards on the safety of food products and the compliance of processes and equipment, materials and goods used in their development, production, handling, recycling and destruction; registering and monitoring production facilities; issuing orders on rectification of failures to comply with the law; and implementing other duties delegated by national legislation.

Kyrgyzstan

The law on the fortification of baking flour establishes the authority of government agencies engaged in the state control of wheat flour safety and quality, which can perform periodic, scheduled and unscheduled inspections of manufacturing entities and processes.

The law specifies two such major agencies: the special authorized national entity on health care (the Ministry of Health), and the special authorized national entity on standardization (the Ministry of Economy).

To implement the law on the fortification of wheat flour, the government issued a special decree in 2009 specifying the responsible agencies and their functions, as follows.

Ministries of Agriculture, Water Resources and Processing Industry, Health and Economic Development and Trade, and the Independent Bread Inspectorate and Association of Fortified Flour and Bakery Producers (upon their consent), have joint responsibilities for: monitoring flour millers to identify their type and fortification capacity; developing and approving transition plans for flour mills to comply with mandatory fortification; ensuring the state regulation of flour premixes; and ensuring the cooperation of government authorities and the industry on flour fortification and prevention of iron deficiency disorders.

Ministries of Economic Development and Trade, and Agriculture, Water Resources and Processing Industry, along with local authorities and administrations have joint responsibility for procuring mineral and vitamin supplements on behalf of the flour millers.

Ministry of Agriculture, Water Resources and Processing Industry is responsible for providing organizational and methodological support to the producers of fortified flour, and ensuring the quality of wheat in the state reserve and the operation of the fortified wheat flour producers that process the grain.

The State Agency for Public Procurement and Material Reserves ensures that the flour produced from the state reserve is subject to mandatory fortification.

Local authorities and administrations have a range of responsibilities regarding wheat flour fortification. These include: incorporating flour fortification and iron deficiency prevention into local programs, as well as expenses for such activities in local budgets; assisting flour millers with premix procurement; monitoring the mandatory use of fortified flour in government-funded organizations, such as schools and hospitals; monitoring the production, storage and sale of fortified flour as specified in the legislation, and the compliance of the flour millers; and ensuring the availability of safe fortified flour to the public, including those in hard-to-reach regions.

Tajikistan

The law on food products safety authorises the following bodies to perform the relevant state control: the government of the Republic of Tajikistan; the Ministry of Health and Social Protection; the Ministry of Agriculture; the Agency on Standardization, Metrology, Certification and Trade Inspection; and the Food Products Safety Coordination Council, which includes representatives of government authorities, scientists, food safety experts and the public. The law specifies their responsibilities as follows.

Government of Tajikistan is responsible for: the development of the national policy and development and implementation of targeted, research and technical programs; national standardization in food product safety and enactment of statutory documents; and international cooperation on food product safety.

Ministry of Health and Social Protection is responsible for a range of provisions covering food safety generally, including manufacturing, imported and exported products, educational programs, surveillance of food-borne diseases, sanitary and hygienic requirements for entities engaged in food products, risk analysis and inspection, laboratory testing, and inspections.

Ministry of Agriculture implements the state sanitary and phyto-sanitary monitoring of agricultural products, trains food producers in risk analysis and control or similar food safety assurance systems, and designs and develops tracking systems for relevant imported and exported products.

Agency on Standardisation, Metrology, Certification and Trade Inspection (TajikStandard) implements the national policy on technical standardization and certification of food products, and develops their technical regulations, standards and specifications. It also: inspects and tests equipment where food is processed, sold and tested; accredits laboratories and certification of food production safety systems; implements the regulations on the production, transportation, storage, sale and import of food products; and establishes procedures for the recycling and destruction of non-compliant food products.

Food Products Safety Coordination Council implements the monitoring and evaluation of food products safety, provides scientific and expert support for decision making, and develops laws and regulations on food products safety.

Uzbekistan

The law on the prevention of micronutrient deficiency delegates governance to the following government authorities: Cabinet of Ministers; Ministry of Health; Uzbek Agency on Standardisation, Metrology and Certification (UzStandard); and local authorities.

The law describes the authorities of these agencies as follows.

Cabinet of Ministers: the development, enactment and implementation of national programs on the prevention of micronutrient deficiency, and coordination and management of the relevant government administration agencies. It approves a list of food products subject to fortification with micronutrients.

Ministry of Health implements state oversight in the prevention of micronutrient deficiency, as set out in the 2010 law, with the following responsibilities:

- the timely procurement and shipment of vitamin-mineral premix and other products necessary for fortification of first-grade wheat flour in the country;
- regularly analyses data on micronutrient content in other types of food products, and submits proposals to the Cabinet of Ministers on extending the list of food products subject to fortification with micronutrients;
- implementation of the sanitary oversight of food products fortification;
- implementation of measures on key population groups supplementation with micronutrients;
- in collaboration with NGOs and the mass media, implements awareness raising on the prevention of micronutrient deficiency;
- implementation of regular monitoring and evaluation of the measures to prevent micronutrient deficiency.

The MOH also implements national programs in the prevention of micronutrient deficiency; defines the food products subject to fortification with micronutrients; organizes the implementation of technical regulations for the mandatory requirements for fortified food products and relevant vitamin and mineral premixes; defines target population groups entitled to micronutrients supplementation; develops norms and recommended levels of micronutrient content for food fortification; and holds awareness raising activities on the prevention of micronutrient deficiency.

Uzbek Agency on Standardisation, Metrology and Certification (UzStandard) carries out the state control of compliance with mandatory requirements of the technical regulation of the production of fortified food and vitamin-mineral premixes, and organizes activities on their relevant regulatory certification.

Local authorities organize local programs on the prevention of micronutrient deficiency; coordinate activities of relevant local government departments and producers of fortified food products and vitamin-mineral premixes for the prevention of micronutrient deficiency; and take actions to assure quality and safety of fortified food products and vitamin-mineral premixes, and their storage.

Following the 2010 law on the prevention of micronutrient deficiency, the following entities have responsibility to assure control of fortification of products according to established MOH norms and recommended levels of micronutrient content in food products: Uzdonmahsulot joint stock company; Council of Ministers of the Republics of Karakalpakstan, Tashkent and oblast administrations; enterprises producing fortified food products jointly with the MOH and UzStandard.

Pakistan

The responsibilities of key stakeholder agencies for wheat flour fortification in Pakistan are as follows.

Provincial food departments: control the level of food procurement, rationing and distribution, and all activity related to the export of wheat, up to supply at port; target food support programs; ensure food security in wheat and wheat products; act as government agent to provide a wheat purchase window to farmers at support price; test wheat and wheat flour produced by millers through their own laboratories that specialize in grain and grain flour, and test the mills they supply with wheat.

Provincial departments of health: license food processing units; inspect food products at manufacturing and retail stages; test food products, and enforce penalties and administrative actions where there are defaults from the standards. Currently, the departments of health in Sindh and Baluchistan also develop and approve food standards and other related rules and regulations, whereas those in Punjab and KPK operate under delegation from their food authorities.

Food authority (Punjab and KPK): In Punjab, the Punjab Food Authority (PFA), operating under the Punjab Food Authority Act, formulates standards, procedures, processes and guidelines for any aspect of food, including food business, food labelling and food additives, and specifies appropriate enforcement systems. In KPK, an Act has been passed but the Authority is not yet in existence. The responsibilities of the food authority cover: procedures and guidelines for setting up and accreditation of food laboratories; the method of sampling, analysis of samples and reporting of results; licensing, prohibition orders, recall procedures, improvement notices or prosecution; scientific advice and technical support to the government on food matters; collecting and analyzing relevant scientific and technical data relating to food; establishing a network of food operators and consumers to facilitate food safety and quality control; training programs in food safety and standards; promotion of food safety and standards; certifying food for export.

Pakistan Standards and Quality Control Authority (PSQCA): sets out quality standards in Pakistan; provides licences to cooking oil refiners; and performs quality testing.

The Flour Millers' Association, a private group safeguarding the interests of flour millers, negotiates with the provincial government on the pricing of wheat flour, and coordinates with the provincial food department on the supply of wheat and allocation of quota.

Afghanistan

The responsibilities of the relevant bodies in Afghanistan are as follows.

Ministry of Public Health (MoPH): initiates the process for drafting and approval of new laws and regulations on food standards and control procedures; testing of food products at retail level; registering manufacturers who sell food products in Afghanistan; and taking action against manufacturers and sellers of adulterated food products.

Afghanistan National Standard Authority (ANSA): develops standards for all types of products in Afghanistan; licenses businesses for compliance with standards; performs control procedures on manufacturers or traders of products that it licenses; inspects and samples food products at manufacturing and retail stages; tests food products; and enforces penalties and administrative actions where there are defaults from the standards.

The **Ministry of Commerce** provides the necessary registration for importers and exporters to trade in the country.

VII. Opportunities and recommendations for improvement of legislation and a policy

Our review of the legislation, policies and practices in the six countries in this region points to a range of opportunities for strengthening legislation and policy. Below we outline for each country the major opportunities and corresponding recommendations for improvement in the areas of mandatory legislation, technical standards, regulatory systems, taxation regimes, and incentives for the industry.

Kazakhstan

	Opportunity	Recommendations
Mandatory laws	According to the 2009 law on the health of the population and the healthcare system, fortification is mandatory only for wheat flour sold in Kazakhstan, not that milled in the country and sold outside, which is regulated by export contracts and the legislation of importing countries.	Advance the development of fortification legislation and its enforcement in the major wheat flour exporters, such as Afghanistan and Tajikistan, to create demand. Ensure the regulations in the region are harmonized.
Technical standards	The current fortification standards were developed more than 10 years ago prior to the current WHO recommendations.	Review the standards, ensure compatibility with the WHO recommendations and improve where necessary.
Regulatory system	Despite the requirement for 100% of wheat flour sold for internal consumption to be fortified, in practice only 25-30% of wheat	Assess the regulatory system capacity (regulatory framework, personnel capacity, equipment,

<p>Monitoring and enforcement</p>	<p>flour is fortified. This can be explained by:</p> <ul style="list-style-type: none"> - insufficient political will by the Ministry of Health and Social Protection, which does not implement the food fortification policy consistently and persistently; - a low enforcement culture among the state authorities, including ineffective supervisory functions; - organizational structure and structural delegation issues. For example, the State Epidemiological Surveillance Committee under the MOE is no longer part of the MOH, weakening its effectiveness in monitoring wheat flour fortification, since the responsibility for the health of the population lies with the MOH and mandatory fortification is included in the law on the health of the population. 	<p>laboratory capacity, quality testing, surveillance and data analysis) to identify all technical and systems issues to be addressed.</p> <p>Develop regional regulations and optimize national regulations accordingly, including standards, responsibilities of relevant authorities, job descriptions, delegation, protocols for facility inspections, wheat flour sample analysis, systems for quality control and assurance at production sites, during monitoring of import and sale; establish responsibility for non-compliance with regulations and inadequate performance of duties; develop an information system to support the above.</p> <p>Continue developing persuasive evidence, e.g. a cost-benefit analysis, for senior policy/decision makers.</p> <p>Establish mechanisms to coordinate engagement of various national agencies and partners in strengthening the regulatory system.</p>
<p>Taxation of premix</p>	<p>Taxes and duties on imported premix are high (23%).</p>	<p>Consider changes to the respective laws because fortification is a public good.</p>
<p>Incentives for the industry</p>	<p>The Kazakh milling industry has the technical capability to fortify wheat production, but not enough financial incentive to do so. Although consolidating, there are still many industry players competing for market share and operating with little profit margin, which makes investments in premix and equipment difficult to justify without guaranteed sales. Flour millers' lobbyists argue that the extra cost of additional fortification equipment and consumables will lead to increased prices and reduce competitiveness.</p>	<p>Develop evidence through a cost-benefit analysis.</p> <p>Continue broad advocacy.</p> <p>Work with the government and partners on the development of appropriate industry incentive solutions, such as premix subsidy or tax privileges.</p>

Kyrgyzstan

	Opportunity	Recommendations
Technical standards	The national fortification standard satisfies the WHO recommendations (2009). However, a portion of the domestic demand for wheat flour is covered by import, mostly from Kazakhstan. The composition of the premix used to produce Kazakh flour is similar, but a different iron compound is used, which may or may not be optimal for the country.	Engage Kyrgyzstan in a review and development of fortification standards at the regional level, and the development of regional recommendations.
Regulatory system Monitoring and enforcement	<p>Although the Kyrgyz Republic has a mandatory law, not all the decrees and instructions to implement the latest provisions have yet been revised accordingly. For example, the government instruction that gives fortification rights to only 55 Kyrgyz flour mills is still in force.</p> <p>The enforcement of the relevant legislation is weak in practice due to poor implementation by the authorized government agencies and a lack of essential equipment.</p>	<p>All ministerial decrees and instructions should be revised in accordance with the new mandatory fortification law.</p> <p>Engage Kyrgyzstan in the development of regional standards and regulations to improve national systems as necessary.</p> <p>Communicate the results of the planned cost-benefit analysis and other relevant studies to assist Kyrgyzstan strengthening its regulatory systems.</p>
Taxation of premix	VAT on imported premix is 12%.	Consider reducing the VAT on premix because fortification is a public good.
Incentives for the industry	The tax and other benefits for the producers and suppliers of fortified flour are too insignificant for them to compete with the exporters of non-fortified flour from Kazakhstan.	Engage Kyrgyzstan in regional discussions on the development of industry incentive solutions.

Tajikistan

	Opportunity	Recommendations
Mandatory laws	Tajikistan has no mandatory regulation of wheat flour fortification, although a draft law	Conduct a cost-benefit analysis, develop other persuasive country-specific evidence as necessary,

	has been before parliament since 2006.	intensify advocacy efforts to enact the law.
Technical standards	Technical standards from 2002 and 2004 define the content of premix that can be used for voluntary fortification. They were developed prior to the latest WHO recommendations.	Review the standards to ensure compatibility with the WHO recommendations, and improve them if necessary..
Regulatory system Monitoring and enforcement	The regulatory system is not adequately developed because there is no mandatory law and there has been no wheat fortification in Tajikistan in recent years.	Assist the country in the regulatory system development as part of the broader plan to restart wheat flour fortification.
Taxation of premix	Taxes and duties on imported premix are prohibitively high (23.9%) to restart a wheat flour fortification program successfully.	Consider abolishing the taxation of premix, at least temporarily, until wheat flour fortification is re-established in the country.
Incentives for the industry	The milling industry does not have enough financial incentive to fortify wheat flour. The industry players compete for market share and operate with little profit margin, which makes investments in premix and equipment difficult to justify without guaranteed sales. Flour millers' lobbyists argue that the extra cost of additional fortification equipment and consumables will lead to increased prices and reduce competitiveness. Passing the cost of fortification on to the consumer is viewed as a politically unacceptable measure during the current economic downturn.	Develop evidence through a cost-benefit analysis. Continue broad advocacy. Work with the government and partners on the development of appropriate industry incentive solutions, such as premix subsidy or tax privileges.

Uzbekistan

Uzbekistan has a mandatory fortification law, technical standards for wheat flour fortification and a regulatory system. However, our desk review did not permit an adequate analysis of their functioning and fortification law enforcement practices.

The country should be engaged in planned work on the development of regional standards, regulations and strategies to optimize their national system as necessary.

The results of the planned cost-benefit analysis and other relevant studies should be disseminated to relevant authorities in Uzbekistan to assist the country in strengthening its fortification program.

Pakistan

	Opportunity	Recommendations
Mandatory laws	Wheat flour fortification is currently not mandatory, apart from the recent regulation by Punjab Food Authority under which wheat flour fortification will be mandatory at all large scale wheat flour mills in the Province of Punjab from October 2015	Support the ongoing efforts to make wheat flour fortification mandatory in all other provinces and administrative areas in addition to the Province of Punjab.
Technical standards	There are multiple wheat flour fortification standards that are defined by various regulating entities in the country.	Support a standards unification exercise engaging Provincial Health Departments, Food Authorities and PSQCA as appropriate.
Regulatory system Monitoring and enforcement	<p><u>Wheat flour:</u></p> <p>Too many government agencies are involved in food licensing and quality assurance - including the provincial health departments, provincial food authorities and PSQCA, and provincial food departments- and their overlapping responsibilities are not properly delineated, resulting in weak quality assurance practices; there are no reliable flour production and quality assurance data, presenting a barrier to effective program management.</p> <p>Around 40 to 45% of wheat flour in Pakistan is currently supplied through a large number of small mills, "chakkis", whose processing and production are not subject to effective quality control.</p> <p>Branding of wheat flour is not properly regulated, there are no efficient mechanisms for enforcing quality control, and the producer can rebrand banned poor quality product and continue to sell it.</p> <p>Different extraction rates are used in different provinces. The monitoring of recommended rates is not properly performed.</p> <p>-----</p>	<p><u>Wheat flour:</u></p> <p>Resolve the ambiguity of the roles of the provincial health departments, food authorities and PSQCA and clarify who has the mandate to ensure quality of food products.</p> <p>Include production data collection and analysis of testing within the enforcement regulations.</p> <p>Clearly define the monitoring required and enforce it.</p> <p>Introduce mandatory brand registration backed with effective retail level quality testing and tracking.</p> <p>Align the standards defined by PSQCA and in the provincial Pure Food Rules for effective enforcement.</p> <p>Standardize extraction rates by wheat flour brand and enforce the them in the entire country.</p> <p>-----</p>

	<p><u>Edible oil:</u></p> <p>Enforcement of the laws and regulations on edible oil processing is weak. The PSQCA performs quality testing but does not keep or analyze the results, which might also be subject to manipulation.</p> <p>Up to just under a third of the edible oil market is made up of non-regulated small-scale refineries that often produce adulterated edible oil. Such manufacturing is not checked and it is impossible to trace the manufacturers as their products have no labelling.</p> <p>There are many government agencies involved in the licensing and quality assurance of edible oil, including the food department, health departments, the PSQCA and food authorities (in some provinces), leading to weak quality assurance practices. Quality assurance at refineries and the packaging of the final product are poor, so even if vitamin A fortification is added, its impact on the consumer is limited. There is no control over the supply chain of vitamin A premix.</p>	<p><u>Edible oil</u></p> <p>Give greater powers to the PSQCA to increase the level of testing and to publish the results for all items that have a licensed Pakistan standard mark.</p> <p>Enforce the provincial health department regulations to prohibit the production of substandard products.</p> <p>Extend the quality laws to require refineries to perform quality tests under the established parameters, keep records and report these periodically, and enforce penalties and other actions for non-compliance.</p> <p>Resolve enforcement conflicts between PSQCA and provincial health departments through modification or clarification of applicable food quality laws and regulations.</p> <p>The current regulations do not mention the type of premix to be used, so there is a need to oversee the quality, quantity and supply chain mechanism of premix.</p>
Taxation of premix	Taxes and duties on imported premix are very high (71.9%).	Consider substantially reducing or fully eliminating the applicable taxes and tariffs because fortification is a public good.
Incentives for the industry	The price of wheat flour is politically sensitive, which makes any increase in price difficult. Flour millers use this point to argue that wheat flour fortification is non-sustainable in Pakistan.	<p>Continue broad advocacy.</p> <p>Allow the cost of fortification cost to pass through to consumers by regulating the retail price of wheat flour.</p> <p>Work with the government and partners on the development of appropriate industry incentive solutions, such as premix subsidy or tax privileges.</p>

Afghanistan

	Opportunity	Recommendations
Mandatory laws	ANSA has set standards for fortified wheat flour and edible oil but these are for voluntary use.	Continue assisting the government in the development of mandatory food fortification laws. The standards for wheat flour and edible oil approved by ANSA should be made mandatory through an act of parliament.
Regulatory system Monitoring and enforcement	<p>No institution in Afghanistan has a legal mandate to ensure food control, there is no regulation of the substantial quantity of wheat flour and edible oil that is imported and no data about their production or import, and no institutional enforcement of quality assurance. The government has no control over a number of brands that are sold in market.</p> <p>Three ministries have a significant role in the supply chain of wheat flour and edible oil - MoPH, Ministry of Commerce and Ministry of Finance – but there is no effective coordination between them for data management, quality assurance, licensing and enforcement.</p> <p>The availability of fortification premix is limited to the programs funded by international development agencies, and so it is not readily available on the open market, even if a producer would like to process a fortified product.</p> <p>Since the standards were approved in 2013, we do not know how many millers, refineries or traders have secured the licence to comply with them.</p>	<p>Coordinate the roles of the MoPH, Ministry of Commerce and Ministry of Finance to ensure effective control licensing of food businesses, the supply chain and branding. Ensure that appropriate legal mandate is provided to the MoPH to regulate the Food sector.</p> <p>Develop and implement a sustainable framework for quality assurance.</p> <p>Clearly agree and certify the specification and labelling for imported wheat flour and edible oil.</p> <p>Register all brands sold in the market through a central agency at federal level.</p>
Taxation of premix	Customs duties on imported premix are high (25%).	Consider changes to the relevant laws to facilitate local production of fortified products.
Incentives for the industry	There are currently no government incentives for the industries to fortify wheat flour and edible oil.	Make fortification premix available to producers through a premix revolving fund to reduce cost and

		<p>guarantee quality.</p> <p>Introduce fiscal incentives to enhance local production of wheat flour milling and edible oil refining.</p>
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Regional opportunities

To advance wheat flour and oil fortification (Afghanistan, Pakistan), all countries can benefit from:

- 1) Mandatory fortification laws covering the products sold in each country;
- 2) A regional regulatory framework, including fortification standards, that can be adapted to the needs of individual countries;

Existing fortification standards should be reviewed, optimized and aligned with WHO (2009) recommendations, and harmonized to facilitate the trade of flour between countries so that the benefits of fortification are maximized for the entire region.

Regional regulations may also cover quality monitoring and quality assurance mechanisms, labelling/logo and branding requirements, roles and responsibilities of agencies and individuals in relation to fortification, fortification law enforcement mechanisms, production and food trade licensing requirements, information management recommendations including requirements for data collection, record-keeping and reporting, exchange of import/export data between countries.

- 3) Effective systems for quality monitoring and law enforcement supported by specific budget lines;
- 4) Material reduction or elimination of premix import duties and taxes to reduce the cost of fortification;
- 5) Fiscal incentives such as taxation privileges or subsidies to support the wheat flour and edible oil industries

As a way forward, we recommend that trilateral consultations (e.g., Kazakhstan-Afghanistan-Pakistan) be held to discuss the above and propose specific solutions for maximizing fortified wheat flour trade and coverage - for example, the possible harmonization of standards, and the development of regional regulations.

Following the development of these materials, a regional conference can be convened to adopt the regional regulations and develop a roadmap for their implementation.

VIII. Sources

See also Annex 3 for a country guide on the key legal acts regulating wheat flour fortification

Kazakhstan

The law of the Republic of Kazakhstan "On food product safety" (21 July 2007, Ref. no 301)

The Code of the Republic of Kazakhstan "On health of the population and the healthcare system" (18 September 2009, Ref. no 193)

The Government of Kazakhstan decree "On enactment of the Guidelines for the fortification of food products subject to sanitary-epidemiological control" (19 January 2008, Ref. no 32)

The law of the Republic of Kazakhstan "On consumer rights protection" (4 May 2010, Ref. no 274, last amended in 2014)

The law of the Republic of Kazakhstan "On state control and surveillance" (6 January 2011, Ref. no 377)

The Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget, aka the Tax Code" (10 December 2008, Ref no 99, last amended in 2014)

The Code of the Republic of Kazakhstan "On customs administration in the Republic of Kazakhstan" (30 June 2010, Ref. no 296, last amended in 2014)

The Code of the Republic of Kazakhstan "On administrative offences" (5 July 2014, Ref. no 435)

The state standard GOST 27668 – 88 on wheat flour sampling methodology

The technical standard for the vitamin and mineral additive aka premix "KAP Komplex 1"(1 March 2002, Ref. no TY 70 00 PK39309831-3AO-025-2002)

State standards GOST 30090, GOST 13502, and GOST 10354 on wheat flour packaging

The state standard CT PK 1741–2008 "Fortified baking wheat flour" (11 April 2008, Ref. no 109)

The state standard CT PK 2085-2011 "Bread and bakery products fortified with vitamin and mineral additives" (2 August 2011, Ref. no 392)

The technical standard CT PK 1482-2005 on wheat flour (28 December 2005, Ref. no 498)

The order of the Chairman of the State Sanitary-Epidemiological Committee of the Republic of Kazakhstan "On strengthening the control over the fortification of the premium and first-class wheat flour" (6 April 2011, Ref. no 70)

The law on entrepreneurship (Ref. no 124, last amended in 2013)

The joint decree of the Ministry of Health (3 September 2012, Ref. no 602) and the Ministry of Economy and Trade (21 September 2012, Ref. no 272)"On the criteria for risk assessment of the entrepreneurial activity in the domain of sanitary-epidemiological wellbeing"

Kyrgyzstan

The law of the Republic of Kyrgyzstan "On fortification of baking flour" (11 March 2009, Ref. no 78)

The national program "On the transition of the Kyrgyz Republic to sustainable development during 2013 – 2017" (30 April 2013, Ref. No 218)

The government instruction "On approval of flour mills selected for the production of fortified flour" (19 March 2013, Ref. no 96-p)

The technical regulations "On safety of fortified wheat flour" (16 August 2012, Ref. no 569, last amended in 2014, Ref. no. 396)

The MOH order "On the approval of the premix content for the fortification of baking flour" (18 September 2009, Ref. no 655; amended on 12 October 2013, Ref. no 598)

The Kyrgyz national health care reform program "Den-Sooluk" for 2012 – 2016.

The internal revenue code of the Kyrgyz Republic (17 October 2008, Ref. no 230, last amended in 2015)

The customs code of the Kyrgyz Republic (12 July 2004, Ref. no 87)

The Ministry of Health order "On approval of the premix composition for wheat flour fortification" (12 October 2013, Ref. no 655)

The law of the Kyrgyz Republic "On protective measures"(31 October 1998, Ref. no 141)

The constitutional law of the Kyrgyz Republic "On the Government of the Kyrgyz Republic" (18 June 2012, Ref. no 85)

The government decree "On the introduction of protective measures in case of import of wheat flour into the customs territory of the Kyrgyz Republic" (4 March 2014, Ref. no 119)

The law "On food products safety of the Kyrgyz Republic" (4 August 2008, Ref. no 183)

The law "On procedures for undertaking enterprise control" (25 May 2007, Ref. no 72, last amended in 2014)

The Parliament decree "On approval of the list of authorised agencies that have the right to undertake inspection of enterprises" (20 June 2008, Ref. no 553-IV)

The Presidential decree "On measures to improve enterprise inspections" (2 July 2007, Ref. no 330)

The government decree "On enterprise inspection procedures and the list of authorized agencies with the right to undertake inspections" (6 November 2007, Ref. no 533)

The law "On the foundations of technical regulations in the Kyrgyz Republic" (22 May 2004, Ref. no 67)

The law of the Kyrgyz Republic "On consumer rights protection" (10 December 1997, Ref. no 90)

WHO, 2009.Recommendations for Wheat and Maize Flour Fortification. Meeting Report: Interim Consensus Statement, Geneva, Switzerland.

Tajikistan

The law of the Republic of Tajikistan “On the protection of public health” (15 May 1997, Ref. no 419)

Draft law of the Republic of Tajikistan “On the fortification of flour with a vitamin-mineral supplement” submitted to the Parliament in 2006

The law of the Republic of Tajikistan “On food product safety” (1 August 2012, Ref. no 890)

The law of the Republic of Tajikistan “On the assurance of sanitary-epidemiological safety of the population” (8 December 2003, Ref. no. 49)

The MOH order “Technical specifications for the vitamin-mineral premix KAP Kompleks 1” (29 August 2002, Ref. no. 252)

The standard of the Republic of Tajikistan 1057-2004 “Baking wheat flour fortified with a vitamin-mineral supplement (premix)” (14 January 2004, Ref. no 2259)

The standard of the Republic of Tajikistan 1058-2004 “Bread and bakery products produced with fortified flour” (14 January 2004, Ref. no 2260)

The Tax Code (17 September 2012, Ref. no 901, last amended in 2013)

The law of Tajikistan “On the state budget for 2015” (24 November 2014, Ref. no 1132)

The government decree “On the list of agricultural equipment/machinery, engineering and manufacturing equipment imported into Tajikistan and their component parts that form an integrated technological package, that are subject to VAT and customs duty exemption” (2 March 2003, Ref. no 93)

The Customs Code of the Republic of Tajikistan (3 December 2004, Ref. no 62, last amended in 2013)

The law “On consumer rights protection” (9 December 2004, Ref. no 72)

The National Plan of Tajikistan for the Monitoring of Fortified Food Products (2007)

Uzbekistan

The law of the Republic of Uzbekistan “On the prevention of micronutrients deficiency in the public” (7 June 2010, Ref. no 351)

The Cabinet of Ministers decree “On measures for the implementation of the law of the Republic of Uzbekistan “On the prevention of micronutrients deficiency in the public”” (3 December 2010 Ref no. 260)

The Cabinet of Ministers decree “On additional measures on the liberalization of procedures associated with the foreign trade transactions” (30 December 2012, Ref no. 379)

The standards for the fortification of first-grade wheat flour, "Wheat baking flour, enriched with vitamin and mineral mixture" (Ref. no. 1098 and 1104, 2011)

The sanitary rule "Hygienic requirements for food safety" (Ref. No 0283-10 last amended in 2010)

The Tax Code (25 December 2007, Ref. No. 136)

The Presidential Decree "On forecasts of the macroeconomic performance and state budget parameters" (4 December 2014, Ref. No 2270)

The decree "On the approval of a list of manufacturing equipment subject to exemption from the customs duty and VAT at entry to the Republic of Uzbekistan" (20 March 2013, Ref. No. 2436)

The Customs Code of Uzbekistan (26 December 1997, Ref. No. 548, last amended in 2014) and the law "On customs tariffs" (29 August 1997, Ref. No. 470)

The law "On quality and safety of food products" (30 August 2007, Ref. No 482)

The law of Uzbekistan "On the prevention of micronutrient deficiency among the population" (7 June 2010, Ref. No 351)

The law "On consumer rights protection" (26 April 1996, Ref. No 221)

The law "On the state sanitary oversight" (3 July 1992, Ref. No 657)

Pakistan

Punjab Food Authority Act 2011

Punjab Pure Food Rules 2007

Pakistan Pure Food Ordinance 1960 (applicable in Sindh, Baluchistan and KPK)

Pakistan Pure Food Rules 1965 (Applicable in Sindh, Baluchistan and KPK)

Pakistan Foodstuff Control Act 1958

Punjab Essential Articles (Control) Act 1973

Food and Agricultural Import Regulations and Standards 1937

PSQCA Act 1996

Pakistan Standard Rules 2008

Pakistan Standard Mark Regulation 2010

Conformity Assessment Rules 2011 – Licensing

Agricultural Produce (Grading and Marking) Act, 1937 (Act No. I of 1937)

Pakistan Standard Specification For Cooking Oil, Blended 1st Rev- PS 2858-2003

Standard PS 56-1997 Method of Sampling and Test for Vegetable Oil and Fats

Income Ordinance of 2001 Pakistan

Sales Tax Act 1960

Customs Act 1969

PSQCA 380-1992 – Wheat Atta Standard

Afghanistan

National Public Nutrition Policy and Strategy 2009 to 2013 Afghanistan

ANSA Afghanistan Wheat Flour Standard

ANSA Edible Oil Standard

Afghanistan Custom Tariff

Income Tax Law of Afghanistan

Draft Food Law of Afghanistan 2014

ANSA Strategic Plan 2011 to 2015

Annex 1 - Summary tables

Mandatory legislation	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
	premium & 1st grade	premium & 1st grade	premium & 1st grade	1st grade	Atta	Atta		
Production	No	YES	No	YES	No	No	YES	No
Sale [in country]	YES	YES	No	YES	No	No	YES	No
Import	No	YES	No	YES	No	No	YES	No
Export	No	No	No	YES	No	No	YES	No
Fortification standards: micronutrient content (mg/kg) requirements	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
	premium & 1st grade a range	premium & 1st grade at least	premium & 1st grade at least	1st grade at least	Atta, Punjab only at least	Atta at least		
Vitamin A	n/a	n/a	n/a	n/a	n/a	n/a	33,000 I.U./kg ± 10 %	30,000 I.U./kg ± 20 %
Vitamin D	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,000 I.U./kg ± 20 %
Vitamin B ₁	1.8 – 3.6	2.0	1.8	1.6	n/a	n/a	n/a	n/a
Vitamin B ₂	1.4 – 3.2	3.0	1.85	2.4	n/a	n/a	n/a	n/a
Vitamin B ₃	16.0 – 30.0	10.0	12.6	8.0	n/a	n/a	n/a	n/a
Vitamin B ₉	1.0 – 1.8	1.0	0.77	1.2	1.3	1.0	n/a	n/a
Vitamin B ₁₂	n/a	n/a	n/a	n/a	n/a	0.0008	n/a	n/a
Iron	45.0 – 65.0	15.0	38.4	40.0	20.0	15.0	n/a	n/a
	Electrolytic	Sodium Iron EDTA	Electrolytic	Electrolytic	Sodium Iron EDTA	Sodium Iron EDTA	n/a	n/a
Zinc	20.0 – 30.0	30.0	17.5	17.6	n/a	30.0	n/a	n/a
Premix	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
% imported	100	100	n/a	100	100	100	100	100
% centrally procured	0	100	0	100	0	0	0	0
Funding source, 2014	Industry	Donors	No purchases in past years	Government	Industry and donors	Donors	Industry	Industry and donors
WTO	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
Membership	No	YES	YES	No	YES	No	YES	No
Regulations	No	No	No	No	No	No	No	No
Fortification enforcement legislation	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
Import	YES	YES	No	YES	No	No	YES	No
Export	No	No	No	YES	No	No	YES	No
Production	YES	YES	No	YES	No	No	YES	No
Sale	YES	YES	No	YES	No	No	YES	No
Enforcement practice	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
Import	Moderate	Moderate	N/A	not assessed	N/A	N/A	Moderate	N/A
Export	N/A	N/A	N/A	not assessed	N/A	N/A	Weak	N/A
Production	Weak	Weak	N/A	not assessed	N/A	N/A	Weak	N/A
Sale	Weak	Weak	N/A	not assessed	N/A	N/A	Weak	N/A
Tax privileges	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
	No	No	No	No	No	No	No	No
Import duties (privileges)	WHEAT FLOUR						EDIBLE OIL	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan	Pakistan	Afghanistan
	No	0% VAT on imports from the Customs Union members Protective duty of KGS 3 (\$0.05)/kg till 2017	Reduced VAT on import of wheat (10%) vs. other goods including flour (18%) in 2015	11% excise tax on imported wheat flour	Exempt at importation and supply stages There is no FED on importation of wheat	Custom tariff of 5% over import value and taxes: Fixed tax 2% FOB + duty. Business receipt tax 2% FOB + duty. Other tax: 2% FOB + duty.	Customs tariff ranges from Rs 5000 (USD 50)/MT to Rs 16,800 (USD 168)/MT depending upon the type of oil, for example, palm oil, sunflower oil, etc.	Custom tariff of 1% over import value and taxes: Fixed tax 2% FOB + duty. Business receipt tax 2% FOB + duty. Other tax: 2% FOB + duty.
Export duties (privileges)	No	No	No	No	No	No	No	No
Premix classification for customs	PREMIUM IMPORT TAXES and DUTIES						Comments	
	Kazakhstan	Kyrgyzstan	Tajikistan	Uzbekistan	Pakistan	Afghanistan		
	TBC	Various food products	Pharmacological products	Pharmacologic al products	Minerals and Vitamins	Food Ingredient		
Customs duty	10%	0%	5%	5%	25%	25%	Levied on FOB (Freight on board value)	
VAT	12%	12%	18%	20%	20%	No	on FOB + Customs duty	
Other taxes (excise, presumptive)	No	No	No	No	17.5%	6%	on FOB + Customs duty	
TOTAL	23.2%	12.0%	23.9%	26.0%	71.9%	32.5%		

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Annex 3 - Key legal acts regulating wheat flour fortification

Kazakhstan

Title	Reference details	Explanatory notes
The law of the Republic of Kazakhstan "On food product safety"	21 July 2007, Ref. no 301	Establishes legal foundations of food products safety for the protection of health and life, legal interests of consumers and environmental protection in the republic of Kazakhstan.
The Code of the Republic of Kazakhstan "On health of the population and the healthcare system"	18 September 2009, Ref. no 193	Defines and governs the relations of public administration entities, state officials, citizens, and organisations (irrespective of ownership forms), in the area of health protection of the population of the Republic of Kazakhstan. The law specifies that the premium and first-grade wheat flour sold in Kazakhstan must be fortified with iron-containing minerals, vitamins and other substances.
The Government of Kazakhstan decree "On enactment of the Guidelines for the fortification of food products subject to sanitary-epidemiological control"	19 January 2008, Ref. no 32	Regulations on food products fortification subject to sanitary and epidemiological control in compliance with the law of 21 July 2007 "On food products safety", and defines a procedure of food products fortification subject to sanitary and epidemiological control.
The law of the Republic of Kazakhstan "On consumer rights protection"	4 May 2010, Ref. no 274-IV 3PK, last amended in 2014	Establishes legal, economic and social foundations of consumer rights protection, as well as measures for the provision of safe and quality products (works, services).
The law of the Republic of Kazakhstan "On state control and surveillance"	6 January 2011, Ref. no 377-IV 3PK	Governs general legal foundations for the state control and oversight in the Republic of Kazakhstan and aims to establish unified principles for the oversight and control of activities, as well as to protect rights and legal interests of public administration entities, persons and legal entities for which state oversight and control is undertaken.
The Code of the Republic of Kazakhstan "On taxes and other	10 December 2008, Ref no 99-IV 3PK, last amended	Regulates the establishment, introduction and procedures for the calculation of taxes and other mandatory payments to the budget, as well as

obligatory payments to the budget, aka the Tax Code”	in 2014	the relations of the government and the tax payer (tax agent) for the fulfilment of tax obligations.
The Code of the Republic of Kazakhstan “On customs administration in the Republic of Kazakhstan”	30 June 2010, Ref. no 296-IV 3PK, last amended in 2014	Defines legal, economic and organizational foundations of Customs in the Republic of Kazakhstan to protect the Republic's sovereignty and economic security and enhance the role of the Kazakh economy in international economic relations and liberalisation of international economic activity.
The Code of the Republic of Kazakhstan "On administrative offences"	5 July 2014, Ref. no 235-V 3PK	Defines administrative offences and scopes of responsibility.
The state standard GOST 27668 – 88 on wheat flour sampling methodology	01 July 1989	Intergovernmental standard (adapted by Kazakhstan, Kyrgyzstan, Uzbekistan), which extends to flour and brans, and establishes rules for intake and selection methods of batches.
The technical standard for the vitamin and mineral additive aka premix “KAP Komplex 1”	1 March 2002, Ref. no TY 70 00 PK39309831-3AO-025-2002	Covers vitamin-mineral additive “KAP Komplex N1”, produced from a blend of vitamins: B1 (thiamine), B2 (riboflavin), B3 (nicotinic acid), B9 (folic acid) and microelements: (elementary electrolytic ferrum and zinc – zinc oxide), and intended to be sold in the open market and for use in the production of flour, flour confectionary goods, bread and flour products, and other food products for mass consumption or with specialised purposes.
State standards GOST 30090, GOST 13502, and GOST 10354 on wheat flour packaging		The state standards founding conditions and requirements for wheat flour packaging.
The state standard CT PK1741–2008 “Fortified baking wheat flour”	11 April 2008, Ref. no 109	Covers fortified baker's wheat flour (fortified flour) produced from premium and first-grade flour according to ST RK 1482 or GOST 26574 and fortified with vitamin and mineral premix or admixture.
The state standard CT PK 2085-2011 “Bread and bakery products	2 August 2011, Ref. no 392	Covers enriched bread and bakery products produced from premium and first-grade flour fortified with vitamin and mineral premix

fortified with vitamin and mineral additives”		according to ST RK 1741 or GOST 1482 (hereinafter fortified bakery products).
The technical standard CT PK 1482-2005 on wheat flour	28 December 2005, Ref. no 498	Covers wheat flour produced from common wheat or that with 20% durum wheat add-on.
The law on entrepreneurship	31 January 2006 Ref. no № 124-III 3PK, last amended in 2013	Regulates public relations arising from private enterprise activities by private and non-governmental legal entities. It establishes the major legal, economic and social arrangements and guarantees the freedom of private entrepreneurship.
The joint decree of the Ministry of Health (1) and the Ministry of Economy and Trade (2)"On the criteria for risk assessment of the entrepreneurial activity in the domain of sanitary-epidemiological wellbeing"	(1) 3 September 2012, Ref. no 602 (2) 21 September 2012, Ref. no 272	Criteria for the risk assessment of entrepreneurial activity in the area of sanitary-epidemiological wellbeing. The criteria classify business entities by high, medium and low risk and establish frequency of routine inspections.

Kyrgyzstan

Title	Reference details	Explanatory notes
The law of the Republic of Kyrgyzstan "On fortification of baking flour"	11 March 2009, Ref. no 78	Establishes the legal foundations in the Republic of Kyrgyzstan for the provision of safe flour fortified with vitamin and mineral or mineral premix. Baking flour of the premium and first-grade is subject to mandatory fortification.
The national program "On the transition of the Kyrgyz Republic to sustainable development during 2013 – 2017"	30 April 2013, Ref. No 218	Identifies pivotal development directions in all sectors.

The government instruction "On approval of flour mills selected for the production of fortified flour"	19 March 2013, Ref. no 96-p	Approves a list of mill houses selected by the government for the production of fortified flour.
The technical regulations "On safety of fortified wheat flour"	16 August 2012, Ref. no 569, last amended in 2014, Ref. no. 396	Aim to protect life and health of the public during consumption of fortified flour, as well as to prevent producers' and sellers' of fortified flour misleading consumers.
The MOH order "On the approval of the premix content for the fortification of baking flour"	18 September 2009, Ref. no 655; amended on 12 October 2013, Ref. no 598	Approves the content of the premix for bakery flour fortification.
The Kyrgyz national health care reform program "Den-Sooluk" for 2012 – 2016.	17 October 2008, Ref. no 230, last amended in 2015	The 2012-16 program continues the Republic's previous national health reforms programmes aiming to improve the health of the public.
The customs code of the Kyrgyz Republic	12 July 2004, Ref. no 87	Defines the legal, economic and organizational foundations of Customs and aims to protect the sovereignty and economic security of the Republic, activate national economic relations with the world economy, and protect the rights of private persons and government bodies, as well as assure fulfilment of customs responsibilities.
The Ministry of Health order "On approval of the premix composition for wheat flour fortification"	12 October 2013, Ref. no 598	Approves the content of premix for bakery flour fortification.
The law of the Kyrgyz Republic "On protective measures"	31 October 1998, Ref. no 141	Defines basic concepts and principles of protective measures, the assessment of serious harm, as well as the application of protective measures for the delivery of any products that could cause serious harm or become a risk to

		local producers of similar products, as well as to the interests of the Kyrgyz Republic.
The constitutional law of the Kyrgyz Republic "On the Government of the Kyrgyz Republic"	18 June 2012, Ref. no 85	Establishes the organisation and operating procedures of the Government of the Kyrgyz Republic, its structure and powers.
The government decree "On the introduction of protective measures in case of import of wheat flour into the customs territory of the Kyrgyz Republic"	4 March 2014, Ref. no 119	Enacts special duties for the import of wheat flour to the Kyrgyz Republic in the amount of 3 soms per 1 kg., up until 22 July 2017.
The law "On food products safety of the Kyrgyz Republic"	4 August 2008, Ref. no 183	Establishes basic directions for food products safety in the Kyrgyz Republic, and is an integral and important part of the national safety of a country.
The law "On procedures for undertaking enterprise control"	25 May 2007, Ref. no 72, last amended in 2014	Defines inspection procedures of business entities by authorised bodies, and the rights and responsibilities of authorised bodies and business entities concerning their relations, as well as the protection of the rights of business entities from unauthorised intrusion into their activities.
The Parliament decree "On approval of the list of authorised agencies that have the right to undertake inspection of enterprises"	20 June 2008, Ref. no 553-IV	Approves the list of authorised entities that have the right to inspect business entities.
The Presidential decree "On measures to improve enterprise inspections"	2 July 2007, Ref. no 330	Creates measures for the inspection procedures of business entities, to identify and eliminate the duplication of agencies that inspect business entities and increase the transparency of inspections by using modern information and communication technologies.
The government	6 November	Approves the statutory provision of inspection

decree "On enterprise inspection procedures and the list of authorized agencies with the right to undertake inspections"	2007, Ref. no 533	procedures for business entities, and a list of entities with high epidemiological risk.
The law "On the foundations of technical regulations in the Kyrgyz Republic" (22 May 2004, Ref. no 67)	10 December 1997, Ref. no 90	Establishes the legal foundations for the development, adaptation, application and implementation of obligatory requirements for product characteristics, storage, transportation, sale, use and recycling.

Tajikistan

Title	Reference details	Explanatory notes
The law of the Republic of Tajikistan "On the protection of public health"	15 May 1997, Ref. no 419	Establishes the right of citizens for health protection, the responsibilities of public authorities and health providers, regulates activities of companies, organizations, and individuals for public health, and regulates international cooperation in the field of public health.
Draft law of the Republic of Tajikistan "On the fortification of flour with a vitamin-mineral supplement" submitted to the Parliament in 2006	Draft 2006	This draft law was submitted to the upper house of the parliament of the Republic of Tajikistan by MP Ekubova M in 2006. The law has not yet been approved.
The law of the Republic of Tajikistan "On food product safety"	1 August 2012, Ref. no 890	Regulates public relations in health products safety assurance with the aim of protecting human life and health, consumer interests, protection of animal and plant life, and environmental protection.
The law of the Republic of Tajikistan "On the assurance of sanitary-epidemiological safety of	8 December 2003, Ref. no. 49	Establishes legal, organizational, economic foundations and measures related to the sanitary and epidemiological safety assurance of the population.

the population”		
The MOH order “Technical specifications for the vitamin-mineral premix KAP Komplex 1”	29 August 2002, Ref. no. 252	These technical specifications have been developed by CJSC, the Kazakh Academy of Nutrition.
The standard of the Republic of Tajikistan 1057-2004 “Baking wheat flour fortified with a vitamin-mineral supplement (premix)”	14 January 2004, Ref. no 2259	Applies to premium and first-grade wheat flour produced from common wheat with 20% durum wheat add-on and fortified with the vitamin and mineral KAP Komplex-1 (premix), as defined and approved by the MoH, and which is intended for sale in the open market and for use in the production of bread and bakery products.
The standard of the Republic of Tajikistan 1058-2004 “Bread and bakery products produced with fortified flour”	14 January 2004, Ref. no 2260	Applies to newly developed bread and bakery products produced from premium and first-grade wheat flour fortified with the vitamin and mineral premix and bakery yeast, salt and other raw materials for sale in the open market.
The Tax Code	17 September 2012, Ref. no 901, last amended in 2013	Governs the establishment, change, abolition, calculation and payment of taxes, as well as relations between the government and the taxpayer covering tax obligations.
The law of Tajikistan “On the state budget for 2015”	24 November 2014, Ref. no 1132	Defines revenue and expenditure in the budget of the Republic of Tajikistan. Established VAT of 10% on the import of grain (excluding grain imported for the production of excisable goods) and its supply.
The government decree “On the list of agricultural equipment/machinery, engineering and manufacturing equipment imported into Tajikistan and their component parts that form an integrated technological package, that are subject	2 March 2003, Ref. no 93	Sets out a list of agricultural equipment/machinery, engineering and manufacturing equipment, and their components, that are imported into Tajikistan and which are exempt from VAT and customs duty.

to VAT and customs duty exemption”		
The Customs Code of the Republic of Tajikistan	3 December 2004, Ref. no 62, last amended in 2013	Establishes the legal, economic and organizational foundations of the Republic's Customs and aims to protect the sovereignty and economic security of the Republic, activate national economic relations with the world economy, private individuals and government bodies rights protection, as well as assure fulfilment of customs responsibilities.
The law “On consumer rights protection”	9 December 2004, Ref. no 72	Governs relations between consumers and producers, executors and sellers in the sale of products (works, services) by establishing the rights of consumers to obtain products (works, services) of adequate quality and safety for their life and health, receive information about products (works, services) and producers (executors, sellers). It assures the governmental and public protection of consumer rights and establishes the arrangements to implement them.

Uzbekistan

Title	Reference details	Explanatory notes
The law of the Republic of Uzbekistan “On the prevention of micronutrients deficiency in the public”	7 June 2010, Ref. no 351	Regulates relationships regarding micronutrient deficiency in the public, including food products fortification issues.
The Cabinet of Ministers decree “On measures for the implementation of the law of the Republic of Uzbekistan “On the prevention of micronutrients	3 December 2010 Ref no. 260	Sets out that, from 1 January 2011, wheat flour of the first grade and edible salt should be produced and sold only if fortified with micronutrients.

deficiency in the public”		
The Cabinet of Ministers decree “On additional measures on the liberalization of procedures associated with the foreign trade transactions”	30 December 2012, Ref no. 379	Approves a list of products subject to hygienic certification (sanitary and epidemiological report).
The standards for the fortification of first-grade wheat flour, "Wheat baking flour, enriched with vitamin and mineral mixture"	Ref. no. 1098 and 1104, 2011	Provides the standards for flour fortification with vitamin and mineral premix.
The sanitary rule "Hygienic requirements for food safety"	Ref. No 0283-10 last amended in 2010	Establishes hygienic standards for food products safety, as well as requirements for compliance with these standards during the production, import and circulation of food products.
The Tax Code	25 December 2007, Ref. No. 136	Governs relations related to the establishment, introduction, calculation and payment of taxes and other mandatory payments to the state budget and state-earmarked funds, as well as those related to the fulfilment of tax obligations.
The Presidential Decree “On forecasts of the macroeconomic performance and state budget parameters”	4 December 2014 Ref. No 2270	Approves a forecast of key microeconomic indicators of the Uzbek Republic development for 2015, and major parameters of the Republic of Uzbekistan budget for 2015, as well as VAT rates of 20% for 2015.
The decree “On the approval of a list of manufacturing equipment subject to exemption from the customs duty and VAT at entry to the Republic of Uzbekistan”	20 March 2013, Ref. No. 2436	Approves a list of manufacturing equipment exempt from customs duty and VAT at entry to the Republic of Uzbekistan.

The Customs Code of Uzbekistan (26 December 1997, Ref. No. 548, last amended in 2014) and the law "On customs tariffs"	29 August 1997, Ref. No. 470	Relates to the implementation of a single customs policy for the Republic of Uzbekistan, and ensuring effective customs control and regulation of exchange of commodities in the customs territory and facilitating development of the economy and internal market protection.
The law "On quality and safety of food products"	30 August 2007, Ref. No 482	Establishes legal foundations for the provision of quality and safe food products to the public.
The law "On consumer rights protection"	26 April 1996, Ref. No 221	Establishes terms and procedures to protect the rights of consumers who receive poor quality goods or services.
The law "On the state sanitary oversight"	3 July 1992, Ref. No 657	Ensures sanitary and epidemiological wellbeing and radiation safety, and the right of an individual to a favourable environment and other related rights.

Pakistan

Title	Reference details	Explanatory notes
Punjab Food Authority Act	Provincial Parliament of Punjab, 6 July 2011	Creates a new legal body (Authority) in Punjab to regulate the food quality sector and covers the licensing of entities involved in food processing, supply and selling. The Authority develops its own operating rules, regulations and standards, but the Punjab Pure Food Rules are still enacted until the Authority approves these new rules, regulations and standards.
The Khyber Pakhtunkhwa (KPK) Food Safety Authority Act	Provincial Parliament of KPK, 18 March 2014	Creates a new legal body (Authority) in KPK to regulate the food quality sector and covers the licensing of entities involved in food processing, supply and selling. The Authority develops its own operating rules, regulations and standards, but it has not been able to develop its own rules till now and so the national Pure Food Rules are still enacted until the Authority approves these new rules, regulations and standards.
Punjab Pure Food Rules	Last updated in 2007 by the Provincial Health Department of Punjab under the	Include the rules and regulations about the licensing, monitoring, and laboratory testing procedures for any business involved in food processing, supply and selling, as well as food standards for a variety of food products. These

	Pakistan Pure Food Ordinance of 1960.	rules are currently enforced in the Province of Punjab only.
Pakistan Pure Food Ordinance	Government of Pakistan and enacted by each province, 1 March 1960 – currently applicable in the provinces of Sindh, Baluchistan and KPK	Now covers only the province of Sindh and Baluchistan since Punjab and KPK have enacted their own Food Authority Acts. Gives provincial health departments the authority to regulate the food sector.
Pakistan Pure Food Rules	Rules developed under Pakistan Pure Food Ordinance in 1965 and currently enforced in the provinces of Sindh, Baluchistan and KPK	Include the rules and regulations about the licensing, monitoring, and laboratory testing procedures for any business involved in food processing, supply and selling, as well as food standards for a variety of food products. These rules are currently enforced in the provinces of Sindh, KPK and Baluchistan.
Pakistan Food Stuff Control Act	23 April 1958; currently enforced in all four provinces of Pakistan.	Provides powers to the provincial food departments to procure and maintain stocks of essential food items to maintain a consistent supply of essential food at a reasonable price.
Punjab Essential Articles (Control) Act	16 October 1973– currently enforced in Punjab only.	Provides powers to the provincial food department in Punjab to fix the prices of essential food items and to monitor the supply chain.
Agricultural Produce (Grading and Marking) Act (Act No. 1)	Dating from 24 February 1937 but enacted post-independence as applicable in Pakistan.	Regulates grading and marking of agriculture products produced in Pakistan.
Food and Agriculture Import Regulations and Standards	Issued under the Agricultural Produce Act of 24 February 1937.	Includes rules and procedures on how a producer or supplier should grade and mark their products.
PSQCA Act	Federal Government ¹⁷ March 1996.	Sets up a new entity at federal level with the powers to set quality standards, provider certifications, allow use of compliance logo and monitor compliance level.
Pakistan Standard Rules	Issued by PSQCA in 14 May 2008.	Mandates PSQCA on how to set quality standards and who can use them and how, and on branding by the certified manufacturers and

		distributors.
Pakistan Standard Mark Regulations	Issued by PSQCA in 16 September 2011.	Define the marking of products certified by PSQCA under any of its quality standards.
Conformity Assessment Rules – Licensing	Issued by PSQCA in 26 February 2011.	Covers the pre-licensing assessment process.
PSQCA 380 – Wheat Atta Standard	Issued by PSQCA in 1992. Ref. no. PS 380-1992.	Covers the wheat Atta standard. It is not mandatory. Any entity wishing to comply with this standard needs to secure a licence from PSQCA and brand its products accordingly.
Pakistan Standard for Cooking Oil, Blended 1 st Rev – PS 2858	Issued by PSQCA in 2003. Ref. no. PS 2858-2003.	Covers the edible oil standard approved by PSQCA. It is not mandatory for compliance. Any entity wishing to comply with this standard needs to secure a licence from PSQCA and brand its products accordingly.
Standard PS 56 Method of Sampling and Test for Vegetable Oil and Fats	Issued by PSACA in 1997 Ref. no. 56-1997.	Covers the sampling and testing standards for edible oil.
Income Tax Ordinance	Federal Government of Pakistan in 2001 and updated annually in line with the annual finance bill approved by Parliament.	Governs the taxation structure of the country and rules and regulation for implementation, and defines all applicable taxes.
Sales Tax Act	Federal Government of Pakistan in 1960	Imposes sales tax (value added tax) and defines coverage, rates and exemptions.
Customs Act	Federal Government of Pakistan in 1969, and updated annually in line with the annual finance bill approved by Parliament.	Sets the import and export tariffs, how these are applied and on which products.

Afghanistan

Title	Reference details	Explanatory notes
National Public Nutrition Policy and Strategy Afghanistan	Ministry of Public Health Afghanistan, 2009.	Covers the status of nutritional conditions and wheat strategy initiatives to tackle malnutrition in Afghanistan.
Afghanistan Wheat Flour Standard	Issued by ANSA in 2013.	Recommends standards for compliance; ANSA currently devising the relevant licensing and certification process.
Afghanistan Edible Oil Standard	Issued by ANSA in 2013.	Recommends standards for compliance; ANSA currently devising the relevant licensing and certification process.
Afghanistan Custom Tariff	Issued in 2012.	Includes import duties, clustered by products.
Income Tax Law of Afghanistan	Issued in 2015.	Defines the overall tax regime of Afghanistan, including both direct and indirect taxes.
Draft Food Law of Afghanistan	Draft law issued by Ministry of Public Health in 2014 for discussion.	Proposes the creation of a dedicated unit to govern food-related matters in Afghanistan, giving the MoPH a formal mandate regulate the food sector, along with related rules and regulations.
ANSA Strategic Plan	Issued by ANSA in 2011.	Develops standards, licensing and certification processes etc, which include wheat flour and edible oil standards.