IFS Wholesale/ Cash & Carry version 3 Doctrine

Foreword
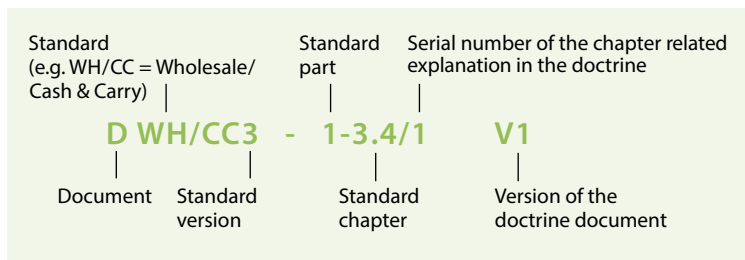
This document provides additional clarification to the IFS Wholesale/Cash & Carry Standard. The doctrine is available to certification bodies, certified companies and all other IFS users.

The following doctrine is a collection of several descriptive documents. Each document has its own name and the first three signs indicate the type of document. In the example below, the first five (5) letters stand for "Doctrine Wholesale/Cash & Carry", and the number 3 for the "Standard version 3". The second section of the name specifies the part of the Standard to which the document refers (the IFS Wholesale/Cash & Carry Standard is divided into different parts which are again subdivided into different chapters). The third section indicates the chapter of the Standard and the number after the backslash marks the number of the explanation in the doctrine itself.

For example, D WH/CC 3-1-3.4/1 V1 means the document is the first IFS Wholesale/Cash & Carry Doctrine explanation, which refers to the chapter 3.4 in the first part of the IFS Wholesale/Cash & Carry version 3.

Standard (e.g. WH/CC = Wholesale/Cash & Carry)		Standard part	Serial number of the chapter related explanation in the doctrine
D WH/CC3	**-**	**1-3.4/1**	**V1**
Document	Standard version	Standard chapter	Version of the doctrine document

The document name is followed by the version of the doctrine to enable the reader to follow the changes.

This new document system enables the user to exchange only the modified pages instead of the whole document. All changes are described in the content overview on the first pages and these pages will be updated with each change. If no changes are marked, it means the content already existed in the same way in the previous doctrine version. In the digital version of the doctrine, links allow users to search for specific clarifications. Clicking on the explanation of interest will lead to the relevant document.

The application of newly introduced or adapted rules is always two (2) months after publication of the relevant version, if not specified otherwise. In case of a new IFS Standard version, the rules apply at the moment the new version is applicable.

Certification bodies shall ensure that relevant certification body personnel are trained internally on the introduced changes according to their function within the certification body before the rules come into force. A proof of this training shall be available on request. The duration of the training depends on the extent of the changes, IFS does not request any minimum length of time nor a specific tool to be used for the training as long as it is done face-to-face, online or by webinar (see part 3 of the Standard). Sending an email or a presentation via email is not considered as an adequate training.

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CLARIFICATION – 0.0 INTRODUCTION

0.0 Introduction

0.0.3 Which IFS Wholesale/Cash & Carry version shall be applied in some specific situations?

In case the audit starts on or after **1st May 2025,** IFS Wholesale/Cash & Carry version 3 Audits are possible.

In case the audit starts on or after **1st November 2025,** IFS Wholesale/Cash & Carry version 3 Audits are mandatory.

In the case of an unannounced IFS Wholesale/Cash & Carry Audit, if the audit window starts on or after 1st May 2025 the audit can be performed according to IFS Wholesale/Cash & Carry version 3.

In the case of multi-location companies, all sites shall be audited to the same version as that of the head office within the same certification cycle.

Exceptional situations where the IFS Wholesale/Cash & Carry version 2 still apply are the following:

- Audit of multi-location companies with central management where the audit of the central managing site started before 1st May 2025. If it is not possible to perform the central management audit according to version 3, all sites shall also be audited according to version 2, including sites undergoing unannounced audits where one or several sites have their audit window starting on or after 1st May 2025.
- Follow-up audit and/or extension audit when the "main" audit was performed according to version 2.
- Extension audit when the "main" audit was performed according to version 2.

The general admission of the aforementioned exceptional situations which permit the use of IFS Wholesale/Cash & Carry version 2 after 1st November 2025, shall terminate on 31st October 2026.

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CLARIFICATION ON PART 1 – 2.1 MAKING A CONTRACT WITH A CERTIFICATION BODY

PART 1 – IFS Wholesale/Cash & Carry Certification Protocol

1.2   Before the IFS Audit

1.2.1   Making a contract with a certification body

1.2.1.1   Are there any IFS Rules for the use of interpreters during an IFS Wholesale/Cash & Carry Audit?

An IFS Wholesale/Cash & Carry Audit shall be carried out in the working language of the audited site. The use of an interpreter is not allowed if the site language is:

- German
- French
- English
- Chinese
- Italian
- Spanish (exempted Central and South America)

In general, the audit shall preferably be carried out in the language of the audited site. If this is not possible, it is mandatory to use an interpreter under the following conditions:

- The interpreter shall have a technical background or shall be an approved auditor for another food safety/quality standard.
- The interpreter shall be independent from the audited company, to avoid any conflict of interest.
- 20 % of total audit duration shall be added to ensure proper audit performance.

Note: In the case that a professional interpreting service provider is used, IFS accepts that the respective interpreter may not have the required technical background. All further rules remain valid.

CLARIFICATION ON PART 1 – 2.1 MAKING A CONTRACT WITH A CERTIFICATION BODY

1.2.1.2   Auditor sharing

There are two possibilities to share auditors between certification bodies:

1) Borrowing of auditors

For the occasional sharing of auditor, both certification bodies shall compose a short agreement concerning the lending/borrowing of the auditor. The agreement shall contain, at a minimum:

- Day of audit
- Name of company
- Name of shared auditor
- Signature of both certification body managers of the IFS contracted certification bodies
- Signature of a responsible person to IFS from both IFS contracted organisations.

2) IFS Certification Body Working Group

If certification bodies wish to share auditors more frequently, a short contract can be requested from the IFS Office in Berlin. This agreement allows two or more certification bodies to work together by sharing one pool of auditors. The responsibilities for the audits, training of auditor, reviewing etc. are clearly separated. Only audit date and scope can be seen by the partner; company names are invisible.

CLARIFICATION ON PART 1 – 2.4 IFS WHOLESALE/CASH & CARRY ANNOUNCED AND UNANNOUNCED AUDIT OPTIONS

1.2.4 IFS Wholesale/Cash & Carry Announced and Unannounced audit options

1.2.4.1 Unannounced audit option

An unannounced audit registration will be deactivated in the IFS Database if nothing has been uploaded within three (3) months of the last possible day of the audit time window, even if a calendar entry has been made. In case there was no calendar entry, the registration is directly deactivated after the last day of the audit.

The certification body shall tick the box "Unannounced audit" in the IFS Database.

Once the audit has been performed, the certification body shall provide the audit dates in the database, at latest, 2 working days after the first audit day. This will ensure that the database users are informed that the audit has taken place and that the certification process is ongoing.

Note: In case the process is not followed accordingly, the certification body shall contact IFS Customer Support. It has to be considered that associated costs may apply.

CLARIFICATION ON PART 1 – 3.1 AUDIT DURATION

1.3   IFS Audit realisation

1.3.1   Audit duration

1.3.1.1   Reduction option for packing companies: How does IFS define the term "products" in the context of treatment activities?

Sites handling/treating up to three products may qualify for a reduction under specific conditions outlined in chapter 3.1 Audit duration, Part 1. This reduction applies to small/medium-sized sites (not more than 8,000 m^2 and maximum 60 employees) engaged in treatment activities for only a limited number of individual products.

The term "product" refers to distinct types, not product categories or groups. For clarification, examples are provided below.

Examples (non-exhaustive list):

IFS Product Scope	1.5 Fruits and vegetables			
Product sub-scopes	Pome fruits	Stone fruit	Root vegetables	Citrus fruits
Product	Apples	Cherries	Carrots	Oranges
Product	Pears	Plums	Potatoes	Lemons

Example:

If the activity of the site is the packing of apples, pears and plums, a reduction in audit duration is possible.

If the site also starts packing cherries in addition, the reduction can no longer be applied.

Note: "Herbs" and "mushrooms" are each considered as one product.

For any further questions, please contact IFS Management GmbH via standard-management@ifs-certification.com.

CLARIFICATION ON PART 4 – 1.1 MINIMUM REQUIREMENTS FOR THE IFS AUDIT REPORT: AUDIT OVERVIEW (ANNEX 9A/9B)

PART 4 – Reporting, the IFS Software and the IFS Database

4.1 Reporting

4.1.1 Minimum requirements for the IFS Audit Report: audit overview (ANNEX 9 A/9 B)

4.1.1.1 A) How is the COID managed for companies in some specific cases?

In the case of a **multi-legal entity site:**

- At one physical location **with the same scope:** one audit, separate COIDs, duplication of certificate and report.
  The COIDs shall be mentioned in the audit overview of each audit report and linked in the IFS Database (visible for CBs only).

- At one physical location **with different scopes:** multiple audits, separate COIDs, separate reports and certificates.
  The COIDs shall be mentioned in the audit overview of each audit report and linked in the IFS Database (visible for CBs only).
  The audit duration shall be calculated separately for each COID.

All audits shall be performed by one certification body.

In the case of **multi-location sites:**

- separate COIDs are created for each site and linked in the IFS Database.

CLARIFICATION ON PART 4 – 1.1 MINIMUM REQUIREMENTS FOR THE IFS AUDIT REPORT: AUDIT OVERVIEW (ANNEX 9 A AND 9 B)

4.1.1.1 B) When shall a new COID be created?

A new COID shall be created in two cases: change of the address and under specific circumstances, change of the legal entity.

If a site **moves to a new address,** a new COID shall be created, and the certification body shall evaluate whether an initial audit shall be organised.

The certification history will be visible but remains connected to the original COID. The access rights to the report, action plan and audit comparison are transferred to the new COID.

If a new audit is organised, the first audit performed at the new site is a first initial audit. The certification body decides whether the current certificate of the old site shall be withdrawn.

If a company **changes its legal entity** and under the prerequisite that the new legal entity **has no contract** with the prior regulating data protection issues, a new COID shall be created, and the certification body shall evaluate the certification status.

The certification history is invisible, but the old COID is provided. The access rights to the report, action plan and audit comparison are not transferred. It is recommended that the action plan of the prior audit is checked by the auditor. Especially in case of any product safety and quality management system deviation(s) and/or previous non-conformities.

Under the **prerequisite** that the new legal entity is **not in conflict with data protection rights,** the COID shall not be changed. In this case the certification body shall update the information in the IFS Database.

// 4.1.1.1 How is the COID managed for companies in some specific cases?

	New address	New legal entity	
	new COID linked with old	not taking over rights* = new COID not linked	taking over rights* ≠ no new COID
New audit?	An initial audit shall be organised.	Certification body evaluates the situation.	Certification body evaluates the situation.
Certification history	Remains visible via the link to the old COID.	Is invisible, but the old COID is provided in the report.	Remains unchanged.
First audit after change	First initial audit	First initial audit	According to standard
Further information	Certification body decides whether the certificate shall be withdrawn when activities at the old site stop. COIDs can only be linked once.	It is recommended that the action plan of the current site is checked by the auditor. Especially in case of any food safety and quality management system deviation(s) and/or previous non-conformities.	The certification body changes the information in the IFS Database, updates the information in the AXP file and on the certificate (to be sent to CS).

* *The Regulation on the protection of undisclosed know-how and undisclosed information is valid in the European Union. In other parts of the world different legislation may apply.*

Note: If a CB mistakenly creates a new COID for a company with an already existing COID, they shall contact IFS Customer Support (customersupport@ifs-certification.com).

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CLARIFICATION ON PART 4 – 3 THE IFS DATABASE

4.3 The IFS Database

4.3.1 Form for extraordinary information to be filled out by the certification bodies

The following information needs to be added to the description:

- Company (COID)
- Product (including private labels and/or brands)
- Date of recall/withdrawal
- Involved batches
- Reason of the recall

After ten (10) working days from the initial information in the IFS Database:

- Cause of the incident (if relevant with corrections and corrective actions taken by the company)
- The actions taken by the certification body, especially with reference to the certification status of the company

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In case of any queries regarding the interpretation of IFS Standards and Programmes, please contact standardmanagement@ifs-certification.com

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