



# ARGENTINA

## ARGENTINA **RECOMMENDATIONS** FOOD DONATION LAW AND POLICY

JUNE 2020

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## Acknowledgements

We are grateful to The Global FoodBanking Network whose input, ideas, and expertise informed much of our research. This report was also made possible with the advice and support of our on-site partners in Argentina, with whom we discussed the ideas provided herein, including Red Argentina de Bancos de Alimentos, as well as many other NGOs, businesses, and government agencies.

## About The Global Food Donation Policy Atlas

The Global Food Donation Policy Atlas is a first-of-its-kind initiative to promote better laws around food donation in order to help address both food loss and food insecurity. This project maps the laws affecting food donation in countries across the globe, in order to: help practitioners understand national laws relating to food donation; compare laws across countries and regions; analyze legal questions and barriers to donation; and share best practices and recommendations for overcoming these barriers. The project is a partnership between Harvard Law School Food Law and Policy Clinic and The Global FoodBanking Network. To learn about and compare the food donation laws and policies for the countries FLPC has researched to date, visit [www.atlas.foodbanking.org](http://www.atlas.foodbanking.org).

## About the Harvard Law School Food Law and Policy Clinic

The Harvard Law School Food Law and Policy Clinic (FLPC) serves partner organizations and communities by providing guidance on cutting-edge food system legal and policy issues, while engaging law students in the practice of food law and policy. Our focus is on increasing access to healthy foods, supporting sustainable food production and food systems, and reducing waste of healthy, wholesome food. For more information, visit [www.chlpi.org/FLPC](http://www.chlpi.org/FLPC).



## About The Global FoodBanking Network

The Global FoodBanking Network is an international non-profit organization that nourishes the world's hungry through uniting and advancing food banks in more than 40 countries. GFN focuses on combating hunger and preventing food waste by providing expertise, directing resources, sharing knowledge and developing connections that increase efficiency, ensure food safety, and help food banks reach more people facing hunger. For more information visit [www.foodbanking.org](http://www.foodbanking.org).



## Made Possible with Support from the Walmart Foundation

The research included in this report was made possible through funding by the Walmart Foundation. The findings, conclusions, and recommendations presented in this report are those of Harvard Law School Food Law and Policy Clinic alone, and do not necessarily reflect the opinions of the Walmart Foundation.



Report design by Najeema Holas-Huggins.

# TABLE OF CONTENTS

- About These Recommendations.....1**
- Summary of Recommendations.....2**
- Introduction.....3**
- Legal Challenges & Policy Recommendations.....4**
  - Food Safety for Donations.....4
    - Issue Overview.....4
    - Recommended Policy Actions.....4
  - Date Labeling.....5
    - Issue Overview.....5
    - Recommended Policy Actions.....6
  - Liability Protection for Food Donations.....7
    - Issue Overview.....7
    - Recommended Policy Actions.....8
  - Tax Incentives and Barriers.....10
    - Issue Overview.....10
    - Recommended Policy Actions.....11
- Conclusion.....12**

# ABOUT THESE RECOMMENDATIONS

This document is a product of The Global Food Donation Policy Atlas, a partnership between the Harvard Law School Food Law and Policy Clinic (FLPC) and the Global FoodBanking Network (GFN).<sup>1</sup> The Atlas project is an innovative partnership designed to map the laws and policies affecting food donation in 15 countries over the course of two years and to provide a comparative legal analysis based on these findings. For each of these countries, the Global Food Donation Atlas project will produce a Legal Guide to identify the laws relevant to food donation in that country. While the landscape differs across geopolitical borders, the legal guides recognize universal issues that impact efforts to reduce food loss and waste and increase food recovery. These issues include food safety, date labeling, liability, taxes and government grants or funding programs.

In-country interviews with relevant stakeholders, including food banks and other food recovery organizations, food donors, government officials, and legal experts, further informed the content of the legal guide and revealed priority actions for law and policy change. Based on these findings, FLPC has developed specific recommendations for each country. These recommendations are intended to serve as a companion to the legal guides, though both documents may stand alone. The purpose of these recommendations is to highlight select actions for improving upon laws, policies and programs relevant to food loss, waste, and donation.

The present document sets forth recommendations focused on Argentina, where 16 million tons of food or 12.5 percent of all national production, are wasted each year,<sup>2</sup> and widespread food insecurity contributed to the government's recent declaration of a "National Food Emergency."<sup>3</sup> The discussion below provides a brief overview of the legal issues most pertinent to food donation, which are explained in more detail in the Argentina Legal Guide. The recommendations included in this report are not exhaustive, but offer select best practices and policy solutions to reduce food loss and waste and combat food insecurity through stronger food donation laws and policies in Argentina.



# SUMMARY OF RECOMMENDATIONS

The recommendations contained in this document aim to provide a starting point for stakeholders in Argentina to strengthen the legal and policy framework relevant to food donation. Food banks and other organizations whose mission is to reduce food waste and increase food donation (collectively referred to as “food recovery organizations”), donors, and policymakers should consider additional opportunities to advance food donation and reduce food waste. In summary, the recommendations are as follows:

To ensure that food is donated safely and does not pose risks to recipients, as well as provide clarity to encourage food donors, the federal government should:

- Amend Argentina’s Food Safety Code, the CAA, to feature a donation-specific section.
- Develop and disseminate clarifying guidance on food safety requirements relevant to donation.

To ensure that quality-based date labels do not result in the disposal of food that is otherwise safe for consumption or donation, the federal government should:

- Amend the CAA (by first working to update the relevant Mercosur provisions) in order to distinguish between safety-based and quality-based date labels.
- Adopt a resolution permitting the donation of food after the “minimum duration” date.
- Promote consumer education and awareness on the meaning of date labels.

To ensure concern for liability arising out of donating food does not deter potential donors, the federal government should:

- Clarify the “equitable distribution” requirement in the Food Donation Law and the CAA safety provisions with which intermediaries and food donors must comply.
- Expand the scope of liability protection to allow food recovery organizations and other intermediaries to charge a nominal fee for donated food.
- Protect the past-date donation of foods if the label relates to quality rather than safety.
- Extend liability protection to donors who directly donate to final recipients.

To ensure that food donors and food recovery organizations are sufficiently incentivized to engage in food donation, rather than discard food that is suitable for human consumption, the federal government should:

- Exempt free food donation from the activities for which the Value Added Tax credit must be reimbursed.
- Offer tax credits for food donations made to the Argentine Network of Food Banks and other intermediaries receiving food donations.
- Develop simplified guidance to assist the Argentine Network of Food Banks and other food recovery organizations apply for tax-exempt status and expedite notice of decision.
- Provide an enhanced tax deduction for food donations and activities associated with the storage, transportation and delivery of donated food.

# INTRODUCTION

Food loss and waste represents a major environmental, economic, and social challenge in Argentina. While widespread food insecurity contributed to the government's decision to declare a "National Food Emergency,"<sup>4</sup> an estimated 16 million tons of food, or 12.5 percent of all food produced, is ending up in the landfill.<sup>5</sup> In Buenos Aires, alone, an average individual throws away 2.9 kg of food annually, costing an estimated \$180 million or 0.3% of the city's Gross Geographic Product in 2016.<sup>6</sup> This waste contributes to the 6,000 metric tons of municipal solid waste that is sent to landfills each day.<sup>7</sup>

This food loss and waste occurs at every stage of the supply chain: a country-wide assessment conducted in 2015 revealed that Argentina loses 14.5 million tons of food upstream of the supply chain, *i.e.* during the production, processes, and distribution stages.<sup>8</sup> An additional 1.5 million tons are wasted at the retail or consumer level each year, more than 40 percent of which are fruits and vegetables.<sup>9</sup> Drivers of this loss and waste include an approaching expiration date, packaging mistakes or discontinued promotions.<sup>10</sup>

**WHILE WIDESPREAD FOOD INSECURITY CONTRIBUTED TO THE GOVERNMENT'S DECISION TO DECLARE A NATIONAL FOOD EMERGENCY IN 2019, AN ESTIMATED 16 MILLION TONS OF FOOD, OR 12.5% OF ALL FOOD PRODUCED, IS ENDING UP IN THE LANDFILL.**

The government has recognized that food donation is a sustainable solution for redirecting safe, surplus food that would otherwise be discarded to those that need it most. The Food Donation Law (*Ley 25.989: Régimen Especial para la Donación de Alimentos* or "*Ley Donal*") was first introduced in 2004 as a legal framework to promote and regulate food donation.<sup>11</sup> In 2018, this law gained new importance and popularity with an added provision to provide liability protection to food donors and intermediaries, such as food recovery organizations.<sup>12</sup>

The federal government has demonstrated its commitment to reduce food waste. In 2018, for example, the government implemented a National Plan for the Reduction of Food Loss and Waste (*el Plan Nacional de Reducción de Pérdidas y Desperdicio de Alimentos* or PDA), which works to empower and mobilize producers, processors, distributors, consumers, and associations, with particular attention to the food needs of the most vulnerable populations.<sup>13</sup>

Meanwhile, private and non-governmental actors have actively engaged in food donation efforts around the country. Between 2003 and 2018, for example, the Argentine Network of Food Banks (*La Red Argentina de Bancos de Alimentos* or RedBdA) reported distributing almost 100,000 tons of food to its beneficiaries, amounting to more than 270 million plates of food in 2017 alone.<sup>14</sup> While RedBdA's efforts have helped to reduce food waste and food insecurity, strengthening the laws and policies relevant to food donation can guarantee this sustainable solution will be utilized whenever possible.

The following sections briefly summarize some of the most common and complex legal issues relevant to food donation, as identified and described in more detail in the Legal Guide, and offer policy recommendations to address these challenges.

# LEGAL CHALLENGES & POLICY RECOMMENDATIONS

## Food Safety for Donations

### Issue Overview

In many countries, a key barrier to the donation of surplus food is the lack of knowledge or readily available guidance regarding safety procedures for food donation. Potential donors are often uncertain as to which food safety regulations apply to donated food, as opposed to food offered for sale, as well as the steps necessary to safely donate food in compliance with applicable regulations. As a result, safe, surplus food that could have been redirected to populations in need is instead destined for landfills.

Argentina's federal food safety laws are largely contained in the Argentine Food Code (*Código Alimentario Argentino* or CAA),<sup>15</sup> which regulates all locally-produced and imported food products in order to protect public health. Yet the CAA's 22 chapters also contain some provisions that are not necessary for safety, such as provisions that protect the integrity of commercial transactions pursuant to the Mercosur trade bloc agreement, among others.<sup>16</sup> The CAA does not explicitly distinguish between these safety and non-safety provisions. The CAA also does not include separate procedures for food donation or feature a donation-specific section.

As a result, food donors and food recovery organizations do not know which CAA rules apply to donated food. Attempting to discern which food safety rules apply to food donation is a burdensome and challenging task, especially since the government has not provided guidance on this issue. Food donors may therefore avoid donating surplus food, and food recovery organizations may refuse to accept certain donations that are otherwise safe for consumption.

Food donors and food recovery organizations are required to comply with the CAA's food safety provisions in order to maintain liability protection under the Food Donation Law, further underscoring the importance of clarity in terms of which CAA provisions apply to donated foods.<sup>17</sup> Understanding which food safety requirements apply to donated food is important for minimizing potential harm to donation recipients, and ensuring that food safe for consumption is donated rather than discarded. However, the current system lacks clarity for food donors and food recovery organizations as to the applicable provisions.

### Recommended Policy Actions

#### **1. AMEND ARGENTINA'S FOOD SAFETY CODE, THE CAA, TO FEATURE A DONATION-SPECIFIC SECTION.**

In order to eliminate the uncertainty regarding which CAA provisions apply to the safety of donated food, the CAA should be updated to feature a donation-specific chapter. The CAA is regularly updated through joint resolutions of the Ministry of Agroindustry and the Ministry of Health and Social Welfare. These ministries could adopt a joint resolution to gather all food-safety provisions that apply to donated food and consolidate these requirements into a distinct section of the CAA.

Creating a donation-specific section of the CAA would significantly ease the burden on food donors and food recovery organizations seeking to ensure compliance with relevant food safety provisions and may increase food donation. Creating a donation-specific section of the CAA would also help facilitate compliance with the Food Donation Law, as this law requires donors and food recovery organizations to meet the CAA's food safety provisions in order to maintain liability protection.<sup>18</sup>

## 2. PRODUCE AND DISSEMINATE CLARIFYING GUIDANCE ON FOOD SAFETY REQUIREMENTS RELEVANT TO DONATION.

Clear guidance from food safety enforcement agencies on what CAA provisions or other requirements apply to donated food would ease concerns of food donors and food recovery organizations, and support increased and safer donation. Enforcement of the CAA is established through Decree No. 815/1999, which allows the creation of the National Food Inspection System (*Sistema Nacional de Control de Alimentos* or SNCA) to guarantee compliance with the CAA.<sup>19</sup>

SNCA is comprised of representatives from the Ministry of Health and Social Development and the Ministry of Agriculture, Livestock and Fisheries and delegates enforcement to the National Agro-Food Safety and Quality Service (*Servicio Nacional de Sanidad y Calidad Agroalimentaria* or SENASA)<sup>20</sup> and the National Food Institute (*Instituto Nacional de Alimentos* or INAL).<sup>21</sup> Provincial and Buenos Aires' municipal health authorities also share oversight in their respective jurisdictions.<sup>22</sup>

SENASA and INAL could offer guidance to clarify the CAA provisions relevant to food safety. In creating such guidance, SENASA could draw from its own practice of donating certain food products that it has seized for CAA violations, but which are still safe for human consumption.<sup>23</sup> This includes violations pertaining to package or permit requirements that do not compromise the product's integrity.<sup>24</sup> SENASA and INAL should coordinate with food donors and food recovery organizations to produce this clarifying guidance.

## Date Labeling

### Issue Overview

A major driver of food waste and obstacle to food donation is the general misconception about the date labels such as “sell by,” “use by,” or “best by,” affixed to food products. Many donors and consumers interpret these date labels as indicators of the safety of food. Despite this interpretation, for the vast majority of foods, date labels indicate freshness or quality rather than food safety, and few foods become more likely to carry foodborne illnesses over time. Donors and food recovery organizations, however, being cautious about food safety, may discard food once the date has passed even if the food is perfectly safe to donate and consume.

In other countries that have measured the impact of date labels, research has found that consumers generally confuse date labels as indicators of safety rather than quality. In the United Kingdom, for example, researchers found that consumers discarded about 22% of food that they could have eaten due to confusion over date labeling.<sup>25</sup> Similarly, 84% of Americans report that they throw away food after the expiration date passes due to safety concerns, even if there is minimal risk of a foodborne illness at that time.<sup>26</sup> This confusion occurs in the home but also impacts food businesses' willingness to donate as well as stigma against past-date food among food donation recipients.

This cycle of confusion and waste occurs in Argentina under the current date labeling regime. Date labels are required for all packaged foods and are standardized according to requirements set forth in the CAA,<sup>27</sup> with requirements derived from obligations under the Mercosur Agreement. The Mercosur Agreement is a free trade agreement between the Argentine Republic, the Federal Republic of Brazil, the Republic of Paraguay, and the Eastern Republic of Uruguay.<sup>28</sup> Specifically, Mercosur Resolution 26/03 establishes uniform date labeling requirements that are reflected in the CAA.<sup>29</sup> Argentina exempts certain food, including fresh fruits and vegetables, from the date labeling requirements.<sup>30</sup> Date labels for meats and other perishable animal products are separately defined under the Ministry of Agriculture and Livestock Decree No. 4.238/68.<sup>31</sup>

The National Administration of Drugs, Foods, and Medical Technology (*Administración Nacional de*



*Medicamentos, Alimentos y Tecnología Médica* or ANMAT) is responsible for enforcing compliance with the CAA's date labelling provision. ANMAT requires food manufacturers to affix a minimum duration date, but defers to manufacturers to select the specific date within a range determined by ANMAT and permits manufacturers to select qualifying language from an approved list (e.g. "consume before...", "valid until...", "expires on..." etc.). As explained above, manufacturers generally select dates that indicate peak freshness rather than dates after which the product is no longer safe to consume. ANMAT, however, has not clarified whether minimum duration dates are intended to convey quality or safety. The Food Donation Law requires donated food to comply with the CAA; thus certain donated food must bear a date label. However, the Food Donation Law does not state whether this is a safety measure or whether food can be donated past the date.<sup>32</sup>

Nevertheless, food donors perceive date labels as scientifically-determined to indicate the safety of the food and may assume that the donation of food is prohibited after the date has passed. This interpretation is reasonable in the absence of clear law or clarifying guidance. Since food donors and food recovery organizations must comply with all CAA safety provisions in order to maintain liability protection under the Food Donation Law, potential donors are likely to discard rather than donate food after the date has passed, even if it is still safe for consumption.

## Recommended Policy Actions

### **1. AMEND THE CAA (BY FIRST WORKING TO UPDATE THE RELEVANT MERCOSUR PROVISIONS) IN ORDER TO DISTINGUISH BETWEEN SAFETY-BASED AND QUALITY-BASED DATE LABELS.**

Argentina's existing date-labeling regime allows manufacturers to select from several labels and does not clearly convey whether the date refers to quality or safety. In order to provide clarity as to the meaning of the date label on food products, the Argentine federal government should coordinate with Mercosur to be able to amend the CAA to introduce a dual-labeling system. This system should provide one standard label to be used for foods that are labeled as a quality indicator, and one standard label for foods that are labeled in order to indicate that the product may decline in safety after the date.

Many other countries, and the food industry itself, are moving towards this system of dual date labels. For example, the EU requires that the date label on any food products use only one of two standard labels: "best before" is required for those foods where the label is an indicator of quality, while "use by" is required for those foods that may increase in food safety risk after the date.<sup>33</sup> Several EU Member States have issued guidance clarifying the impact of these dates on food donation and others have introduced legislation that explicitly allows for donation after the "best before" date (but not after the "use by" date).<sup>34</sup> The Consumer Goods Forum, a global network of 400 consumer goods companies across 70 countries has also called for the standardization and adoption of a dual date labeling system with separate quality and safety date label phrases.<sup>35</sup>

Argentina could adopt the EU's recommended language of "best before" and "use by." The EU has already offered translated versions of these labels, providing the following Spanish phrases that comply with the dual labeling scheme: "consumir preferentemente antes del ..." or "consumir preferentemente antes de finales de ..." for quality-based labels; "fecha de caducidad" to convey safety. This labeling scheme would provide greater certainty to consumers, as well as to food donors and food recovery organizations, as to the meaning of these dates and may reduce the amount of food that is thrown away.

Implementing these changes will first require amendments to the Mercosur Resolution 26/03, as Argentina, and other members of the trade bloc, must harmonize national legislation with Mercosur's food labeling regulation.<sup>36</sup> Implementing this change would not be too burdensome, as the executive body of Mercosur, the Common Market Group, regularly approves recommendations of working groups.<sup>37</sup> The Argentine government could propose the change as part of one of the working groups. Such a proposal to introduce a standard dual-labeling system for date labels on packaged foods would also align with strategies to modernize Mercosur, a main discussion theme at the Common Market Group's recent meeting held in Buenos Aires.<sup>38</sup>

## 2. ADOPT A RESOLUTION PERMITTING THE DONATION OF FOOD AFTER THE QUALITY-BASED DATE.

Once the government has standardized date labels to distinguish between quality based and safety-based labels, the government should adopt a resolution clarifying that packaged foods subject to the CAA's date labeling requirements may be donated after the quality-based date. The CAA does not explicitly state that food may not be donated after the affixed date has passed; yet cautious food donors and food recovery organizations interpret the date label requirement as a safety provision and generally believe that food may not be donated after the date. As this date is not regulated or scientifically-based to indicate safety, the date itself is somewhat arbitrary and food may be just as fresh once the affixed date has passed.

Thus, until the government introduces a dual date-labeling scheme, it should amend the CAA, the Food Donation Law, or adopt a separate resolution to explicitly permit the donation of certain foods after the affixed date. This exemption should apply only to foods for which the date label indicates quality, and not safety.

Implementing this amendment may be bolstered by administering technical support to retailers, manufacturers, and other potential donors. These actors have become accustomed to discarding food once the date is past-due. Food recovery organizations and ANMAT could support the transition through trainings for retail staff and guidance on how to safely and systematically transport past-date goods to food recovery organizations.

In addition, if the government chooses to permit the sale of goods after a “best by” date ANMAT could provide training and support to retailers to provide guidance on how to encourage consumer purchase of these goods and eliminate the stigma associated with past-date food products. Retailers may, for example, consider arranging products that are near expiration so that they are more accessible to customers or offering these products for sale at a heavily-reduced price.

## 3. PROMOTE CONSUMER EDUCATION AND AWARENESS ON THE MEANING OF DATE LABELS.

Given that most Argentines erroneously perceive minimum duration dates as indicators of safety, increasing the sale, consumption or donation of food after this date will require a change in behavior. National consumer education will be critical to inform donors, food recovery organizations, and consumers that these dates are not regulated to convey safety, but are more likely indicators of quality; consumer education will also be necessary to clarify the difference between quality and safety labels, if labels are standardized to distinguish between the two. Joint public and private sector initiatives may help to ensure that stakeholders understand that date labels should not stand as a barrier to donation. Any clarification or standardization to this regime, such as the introduction of a dual labeling requirement, will also require campaigns to educate and increase awareness among donors, food recovery organizations, and consumers about the new interpretations.

# Liability Protection for Food Donations

## Issue Overview

A significant barrier to food donation is the fear among donors that they will be found liable if someone becomes sick after consuming donated food. In response to these concerns, Argentina amended the Food Donation Law in 2018 to include a new liability protection provision. This liability protection, contained in Article 9 of the Food Donation law, extends to food donors and to food recovery organizations that receive and equitably distribute free donations of food to those in need, so long as they act in “good faith” (*buena fé*).<sup>39</sup> The law thus requires that a person alleging wrongdoing must first prove that food donors and intermediaries did not act in good faith and then establish a case for liability.

As this “good faith” prerequisite indicates, the protection from liability is not absolute: evidence of “willful misconduct” (*dolo*) or “negligence” (*culpa*) on the part of the donor or intermediary may still result in liability for subsequent harm. This presumption of good faith makes it more difficult to hold a food donor or food recovery organization liable, as these actors are not presumed legally and economically responsible for harm. This liability protection is a great step for Argentina’s food donation, as it was created in direct response to the concerns raised by many businesses about potential liability and shows the support of government in incentivizing donation.

This liability protection was intended to increase donations in Argentina, as it makes it more difficult to hold a food donor or food recovery organization responsible for injury arising from donated food; however, one year after the provision’s adoption, the Argentine Network of Food Banks reported that there had not been a measurable change in donations.<sup>40</sup> The limited impact of the new liability protection on food donation suggests that the protection has not resolved concerns of food donors and intermediaries. Addressing the limitations and ambiguity of the liability protection provision with respect to its scope and application may help enhance the Food Donation Law’s impact. Some provisions within the law are still unclear, and its interaction with other laws, such as the CAA, raise other questions requiring guidance. For example, the Food Donation Law requires food banks to “equitably distribute” the donated food to those in need, but the law does not define the distribution requirement, leaving it open for interpretation.<sup>41</sup>

The law also makes it clear that non-compliance with all food safety provisions in the CAA, in accordance with Article 2 of the Food Donation Law would not constitute “good faith;”<sup>42</sup> yet, as previously mentioned, the CAA does not clearly delineate between its safety and non-safety provisions. This is especially problematic in the context of date labels, which as explained above, are erroneously regarded as safety measures. The Food Donation Law does not clarify whether donating past-date foods will preclude food donors from receiving liability protection. The liability protection is also limited. The scope of protection extends only to food donations that are made for free, as intermediaries are prohibited from selling food to either a final consumer or a third party.<sup>43</sup> Since charging a nominal fee to cover handling and processing costs would disqualify food recovery organizations from liability protection, these intermediaries have one less source of revenue generation that could have been used to invest in on-farm recovery or other innovative efforts to reduce food waste.

Finally, the protection only applies to food donors that donate food to an eligible intermediary, *i.e.* (1) public or private institutions of public welfare that are legally incorporated in Argentina, (2) groups, or (3) individuals, who then must provide the food, for free, to those in need.<sup>44</sup> Finding an eligible intermediary willing to accept the donation is not guaranteed; for example, a donor may contact an intermediary from the Registry of Public Welfare Institutions Receiving Food (*Registro de Instituciones de Bien Público Receptoras de Alimentos*) to coordinate the delivery of food, but it is up to the institution to determine whether they have the capacity to retrieve the donation.<sup>45</sup> The requirement to use an intermediary may serve as a potential deterrent as liability protection does not extend to direct donations, *e.g.* farmers who directly donate surplus crops to final recipients as a means to reduce on-farm losses and mitigate food insecurity are not protected from liability.

## Recommended Policy Actions

1.

CLARIFY SEVERAL CONFUSING ELEMENTS OF THE FOOD DONATION LAW, SUCH AS THE “EQUITABLE DISTRIBUTION” REQUIREMENT IN THE FOOD DONATION LAW, AND ITS INTERACTIONS WITH OTHER LAWS, SUCH AS THE CAA SAFETY PROVISIONS WITH WHICH INTERMEDIARIES AND FOOD DONORS MUST COMPLY.

Food donors and food recovery organizations should have a clear understanding of the distribution requirements that must be met in order to maintain liability protection, yet the current text of the Food

Donation Law leaves room for uncertainty. Guidance and clarification for both the Food Donation Law and the CAA's application to food donations can both help in this regard. The "equitable distribution" requirement is one example of language in the Food Donation Law that requires clarification.

As previously explained, clarifying which CAA provisions apply to food safety and creating a donation-specific section of the CAA would significantly ease the burden on food banks and food donors seeking to safely donate food. This clarification could be issued within the CAA or under the framework of the Food Donation Law, as Article 2 requires donors and food banks to comply with the CAA's food safety provisions in order to maintain liability protection.<sup>46</sup>

## 2.

### EXPAND THE SCOPE OF LIABILITY PROTECTION TO ALLOW FOOD RECOVERY ORGANIZATIONS AND OTHER INTERMEDIARIES TO CHARGE A NOMINAL FEE FOR DONATED FOOD.

The government should also amend the Food Donation Law's distribution requirements to allow food recovery organizations to charge a nominal fee to final recipients. The current iteration of the Food Donation Law contains a "no-charge" requirement, *i.e.* food donation intermediaries would lose liability protection if they charge final recipients a fee for the donated food. This restriction hinders food recovery in two ways. First, not allowing food to be sold at a nominal fee increases the burden on food recovery organizations, which must seek financial donations to support their operations as well as seeking food donations to pass on to those in need.

Further, allowing the low price sale of food donations would better support other offerings by food recovery organizations, such as through social supermarkets (nonprofit grocery stores that sell donated food at a low cost and are popular throughout Europe) or other low-cost market-based opportunities to serve those in need. To better support innovative food recovery models and other intermediaries that are registered with the Registry of Public Welfare Institutions Receiving Food (*Registro de Instituciones de Bien Público Receptoras de Alimentos*),<sup>47</sup> such organizations should be permitted to charge a reduced or nominal fee for donated food. This scheme would thus benefit both food insecure populations and the intermediary, which could rely on a more sustainable funding source.

Limiting this nominal fee permission to intermediaries on the Registry and to legally-recognized food banks, (which are not required to register but do exclusively donate to registered intermediaries), will ensure that any funds generated from the sale of food will be used in furtherance of the organization's charitable purpose to serve more individuals in need, rather than for commercial purpose.<sup>48</sup> This is because the Registry only includes not-for-profit private and public organizations that comply with the CAA, including civil associations, foundations, religious institutions and community organizations, and which intend to distribute donated food to eligible consumers.<sup>49</sup> Charging a deeply-reduced price for donated food would not compromise the integrity of food donation, but would provide small revenue for food banks and registered intermediaries to continue to meet the needs of the community.

## 3.

### PROTECT THE PAST-DATE DONATION OF FOODS IF THE LABEL RELATES TO QUALITY RATHER THAN SAFETY.

As previously explained, Argentina's current date label requirements relate more to quality rather than safety of pre-packaged food. However, most food donors and food banks interpret the date labels as indicators of safety, and as a result, do not donate or accept donated food once the affixed date has passed. The government should amend the CAA and the Food Donation Law, or adopt a separate resolution to explicitly state that the current date label requirements are not part of the CAA's safety requirements, but are indications of quality; as explained above, this argument will be even more effective and necessary if the government standardizes safety-based and quality-based labels. In the meantime, the government should clarify that donating certain foods for which the affixed date indicates quality and not safety, will not disqualify donors and intermediaries from receiving liability protection under the Food Donation Law.

## 4. EXTEND LIABILITY PROTECTION TO DONORS WHO DIRECTLY DONATE TO FINAL RECIPIENTS.

Argentina's food banking network plays a critical role in facilitating the donation of food and has invested in food trucks to retrieve donations;<sup>50</sup> however, food banks cannot assist in all food recovery initiatives. Finding a registered intermediary to accept the donation and coordinating the logistics of delivery and receipt may prove challenging and time-consuming. Extending liability protection to include direct donations that do not involve intermediaries will increase the likelihood that potential donors will donate rather than discard food that is otherwise safe for consumption.

This is particularly true in the case of small-scale farmers and producers that may lack the infrastructure to store and transport perishable food items to intermediaries before the food spoils. The Registry and involvement of approved intermediaries is intended to ensure that food is donated safely, as demonstrated by the online course on food safety handling that all registered intermediaries are required to complete.<sup>51</sup> To ensure that directly donating food does not disregard safety concerns, the Ministry of Agriculture could consider conditioning liability protection for direct food donations on the prior completion of this virtual course or other safety training.

## Tax Incentives and Barriers

### Issue Overview

Food donation helps to mitigate the costs of hunger and stimulate the economy, but it can also be expensive, as food donors must allocate time and money to recover, package, store, and transport surplus food that otherwise would be discarded, usually at no cost. Taxes can either help to offset these expenses and create an incentive to donate, or they can create an additional barrier to donation, one which contributes to greater food loss and waste. With respect to tax incentives, corporate donors may be more likely to donate surplus food to food banks if they receive a charitable deduction to offset the cost of transportation and logistics. Argentina permits corporations classified as *Sociedad Anónima* (SA) and *Sociedad de Responsabilidad Limitada* (SRL) and other taxpayers to claim a tax deduction for in-kind donations of up to 5% of their net taxable profits (*i.e.*, total amount of income on which the business can be taxed). This deduction is only available for donations made to civil associations (*asociaciones civiles*) and foundations (*fundaciones*) that are registered as tax-exempt with the Argentine Revenue Service.<sup>52</sup>

Despite its availability, this tax deduction is insufficient to offset the costs required of donors to recover, package, store and transport surplus food that otherwise would be discarded, usually at no cost. Corporations are already faced with a federal income tax rate of 30% (among the highest rates in Latin America)<sup>53</sup> and are unlikely to find a 5% deduction to be a sufficient incentive. An earlier version of Law 27,454 sought to increase the charitable deduction cap for certain food donations from 5% of the donor's taxable base to 125% for food donations and 50% for services associated with food disposal, transport, storage or other activities carried out by the food donor prior to delivery.<sup>54</sup> The existing charitable tax deduction is also unlikely to incentivize smallholder producers or farmers to engage in on-farm recovery of surplus foods. Even if these producers are incorporated, they may not generate enough net taxable profit to receive a benefit from the deduction.

The above-mentioned tax deduction applies to donations made to both tax-exempt civil associations (*asociaciones civiles*) and tax-exempt foundations (*fundaciones*) that are registered with the Argentine Revenue Service.<sup>55</sup> In 2017, Argentina amended the categories of tax-exempt organizations to include those that provide social assistance.<sup>56</sup> Such organizations may include food banks and other intermediaries that accept food donation; however, receiving this tax-exempt status ultimately depends on an official approval from the federal revenue

service (*Administración Federal de Ingresos Públicos* or AFIP) administered at the federal level.<sup>57</sup> Currently, the Argentine Network of Food Banks and other food recovery organizations have not received this tax-exempt status;<sup>58</sup> such organizations have referred to the process as lengthy and confusing, and have cited inconsistent advice from AFIP.<sup>59</sup>

In addition to not providing a sufficient incentive for donation, Argentina's tax scheme creates a barrier to food donation as a result of the Value Added Tax (*Impuesto al Valor Agregado, IVA* or VAT). Under Article 58 of Argentina's VAT Law Regulatory Decree, taxpayers are responsible for paying the full cost of an input VAT or VAT credit (*crédito fiscal*), when they donate food.<sup>60</sup> By contrast, if the business throws away food it may keep the credit and would not need to pay back the input VAT.<sup>61</sup> As a result, the VAT poses a financial deterrent to food donation and an incentive for discarding food that is safe for consumption.

## Recommended Policy Actions

### 1. EXEMPT FREE FOOD DONATION FROM THE ACTIVITIES FOR WHICH THE VALUE ADDED TAX CREDIT MUST BE REIMBURSED.

The requirement to reimburse a VAT credit under Article 58 of the VAT Law Regulatory Decree for food that was purchased and subsequently donated for free stands as an incentive to discard, rather than donate, food that would otherwise be safe for donation. AFIP has clarified that this requirement does not apply to businesses carrying out donations for promotional purposes (such as free samples of products) but has not exempted food donation.<sup>62</sup> AFIP should issue an opinion or the federal government should amend the VAT Law Regulatory Decree to explicitly exclude the free donation of food made to Argentina's food banks or other registered intermediaries receiving food donations, as well as direct donations, from this reimbursement requirement.

### 2. OFFER TAX CREDITS FOR FOOD DONATIONS MADE TO THE ARGENTINE NETWORK OF FOOD BANKS AND OTHER INTERMEDIARIES RECEIVING FOOD DONATIONS.

While an increased tax deduction may incentivize food donation among certain corporate donors, offering a tax credit for food donations is more likely to encourage donation among farmers and smaller donors who may not generate a lot of income during the year. Compared with a tax deduction, which reduces a taxpayer's taxable income and is then used to determine the amount of taxes that must be paid, a tax credit is a direct dollar-for-dollar subtraction from the taxes owed.<sup>63</sup> Tax credits are also applied evenly across tax brackets and would therefore have a greater impact for small, low-revenue businesses than a tax deduction.

A tax credit could be offered at the federal or provincial levels and could vary in design. For example, the federal government may elect to limit the total credit that a business could claim in a given tax year by setting a percentage of the value of donated food that can be claimed or by setting a cap on the total dollar amount of percentage of income of the credit that can be claimed by a business. Before adopting such limits, the government should balance the benefit with the potential deterrent effect that they may have on food donation.

### 3. DEVELOP SIMPLIFIED GUIDANCE TO ASSIST THE ARGENTINE NETWORK OF FOOD BANKS AND OTHER FOOD RECOVERY ORGANIZATIONS APPLY FOR TAX-EXEMPT STATUS AND EXPEDITE NOTICE OF DECISION.

Even though the Income Tax Law now extends tax-exempt status to organizations that provide social assistance, the Argentine Network of Food Banks and many other food recovery organizations have not successfully qualified for this exemption.<sup>64</sup> Uncertainty surrounding the application process as well as the lack of consistent

advice from local AFIP representatives are among the most cited reasons for failure to qualify; AFIP's review process is also needlessly lengthy, as it reportedly takes the government up to one year to formally respond to an exemption request.<sup>65</sup>

In order to streamline and expedite the application process and ensure that all eligible organizations are actually receiving this earnings exemption in a timely manner, AFIP should issue clarifying guidance, which includes an estimated timeline for the review process and points of contact within AFIP. While Resolution No. 2681 sets forth the application process,<sup>66</sup> eligible organizations would benefit from a more simplified explanation of the exemption's benefit, detailed steps for submitting the application, and the location of local AFIP offices. The guidance should also offer a reasonable time-frame in which AFIP will make a decision regarding the exemption status, and provide a process for providing periodic updates to the applicants. Finally, the guide should remind tax-exempt entities of their obligation to resubmit relevant documentation annually in order to renew their status and provide an explanation of the consequences for failing to do so.

## **4. PROVIDE AN INCREASED TAX DEDUCTION FOR FOOD DONATIONS AND ACTIVITIES ASSOCIATED WITH THE STORAGE, TRANSPORTATION AND DELIVERY OF DONATED FOOD.**

In light of the potentially high costs associated with donating food, Argentina should amend its Federal Income Tax Law to offer an increased tax deduction for food donors. Per the proposal in an early version of Law 27,454, the government could amend the Tax Law to increase the charitable deduction cap for food donations from 5% of donor's taxable base to a higher cap that would take into account the value of the donated food items, as well as the expenses associated with making the donation. This higher cap could match those previously proposed<sup>67</sup> (125% of the donor's taxable base for donated food and 50% for the storage and transport) or a more modest increase.

# **CONCLUSION**

While these policy recommendations are intended to help strengthen food donation in Argentina, they are not exhaustive. Those committed to reducing food loss and waste and promoting food recovery should seek the advice of legal experts, policymakers and other stakeholders to identify the most effective and feasible policy interventions.

# ENDNOTES

- <sup>1</sup> The Global Food Donation Policy Atlas project would not be possible without the support of the Walmart Foundation. The Walmart Foundation is not responsible for the content of this document or the views contained herein. The content of this document should not be interpreted as legal advice; those seeking legal advice should speak to an attorney licensed to practice in the applicable jurisdiction and area of law.
- <sup>2</sup> FAO, FOOD LOSSES AND WASTE IN LATIN AMERICA AND THE CARIBBEAN, 11 (2016), <http://www.fao.org/3/a-i5504e.pdf>.
- <sup>3</sup> See Law No. 27519, Sept. 18, 2019, [34208] B.O. 4 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/anexos/325000-329999/329212/norma.htm> [https://perma.cc/RGD9-QYN9] (extending the “National Food Emergency” executed under National Executive Power 108/2002 until December 31, 2022).
- <sup>4</sup> *Id.*
- <sup>5</sup> FAO, *supra* note 2.
- <sup>6</sup> See Gijs Langeveld, *Municipal Solid Waste network: Cities targeting food waste to reduce pollutant emissions*, CLIMATE & CLEAN AIR COALITION, (June 4, 2018), <https://ccacoalition.org/en/blog/municipal-solid-waste-network-cities-targeting-food-waste-reduce-pollutant-emissions>, (interviewing Sandra Mazo-Nix, the Coalition’s Waste Initiative Coordinator and Andrea Celeste Paiz, New Technology Management for the City of Buenos Aires).
- <sup>7</sup> *Waste Management*, BUENOS AIRES CIUDAD (last visited Feb. 24, 2020), <https://turismo.buenosaires.gob.ar/en/article/waste-management>.
- <sup>8</sup> FAO, *supra* note 2.
- <sup>9</sup> *Id.*
- <sup>10</sup> Lucila Pellettieri, *Food insecurity rising in Argentina, sparking protest and food-emergency bill*, PRI (June 20, 2018), <https://www.pri.org/stories/2018-06-20/food-insecurity-rising-argentina-sparking-protest-and-food-emergency-bill>
- <sup>11</sup> See Law 25989, Dec. 16, 2004, [30564] B.O. 1 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/anexos/100000-104999/102664/texact.htm> [https://perma.cc/ED5J-EE4H] [hereinafter “Food Donation Law”].
- <sup>12</sup> Law 27454, October 10, 2018, [33984] B.O. 3 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/anexos/315000-319999/315735/norma.htm> [https://perma.cc/FTA5-FC9L] [hereinafter “National Plan for the Reduction of Food Loss and Waste”].
- <sup>13</sup> *Id.*
- <sup>14</sup> *Cadena de valor solidaria*, REDBDA (last visited Feb. 24, 2020), <https://www.redbda.org.ar/>.
- <sup>15</sup> CÓDIGO ALIMENTARIO ARGENTINO [CÓD. ALIM.] [HEALTH CODE] [hereinafter “CAA”] (Arg. 1969).
- <sup>16</sup> See Law 24560, Sept. 20, 1995, [28249] B.O. 3 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/anexos/25000-29999/28253/norma.htm> [https://perma.cc/QW6B-KE5K] (The “Common Market of the South” or MERCOSUR Agreement is a free trade agreement between the Argentine Republic, the Federal Republic of Brazil, the Republic of Paraguay, and the Eastern Republic of Uruguay).
- <sup>17</sup> Food Donation Law (Law No. 25989), Art. 2.
- <sup>18</sup> *Id.*
- <sup>19</sup> Decree No. 815/1999, preamble, art. 1, July 26, 1999, [29198] B.O. 5 (Arg.) [hereinafter “Decree No. 815/1999”], <http://servicios.infoleg.gob.ar/infolegInternet/anexos/55000-59999/59060/norma.htm> [https://perma.cc/E2WY-W79D].
- <sup>20</sup> *Id.*, Art. 7.
- <sup>21</sup> *Id.*, Art. 4.
- <sup>22</sup> Law No. 18284, Art. 2, July 18, 1969 [21732] B.O. 1 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=21841> [https://perma.cc/DHQ8-MHWD]. At the federal level, CAA enforcement is also delegated to the National Wine Institute, though this is likely not relevant for food donation.
- <sup>23</sup> See Food Donation Law (Law No. 25989), Art. 2 (limiting donation to food products that are in compliance with the healthy, hygiene, and bromotological requirements of the CAA).
- <sup>24</sup> Ministry of Agriculture, Livestock and Fisheries, Resolution No. 38/2012, Art. 7, Feb. 3, 2012, [32336] B.O. 19 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/anexos/190000-194999/193971/norma.htm> [https://perma.cc/Q49Y-JYJG] [hereinafter “Resolution No. 38/2012”].
- <sup>25</sup> US GAO. DATE LABELS ON PACKAGED FOODS: USDA AND FDA COULD TAKE ADDITIONAL STEPS TO REDUCE CONSUMER CONFUSION, GAO-19-407 (SEPT. 2019) <https://www.gao.gov/assets/710/701238.pdf>.
- <sup>26</sup> HARVARD LAW SCHOOL FOOD LAW AND POLICY CLINIC AND NATURAL RESOURCES DEFENSE COUNCIL, DON’T WASTE, DONATE: ENHANCING FOOD DONATIONS THROUGH FEDERAL POLICY 19 (2017).
- <sup>27</sup> CAA, Ch. V.
- <sup>28</sup> See Law 24560, Sept. 20, 1995, [28249] B.O. 3 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/anexos/25000-29999/28253/norma.htm> [https://perma.cc/QW6B-KE5K].
- <sup>29</sup> See Joint Resolution MSyA No. 149/05 and SAGPyA No. 683/05, Sept. 26, 2005 [30746] B.O. 20 (Arg.) <http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=110017> [https://perma.cc/9MF9-YXS7] (incorporating the Mercosur standards into the Food Code).
- <sup>30</sup> CAA, Ch. 1 § 6.6.1.
- <sup>31</sup> Decree No. 4238/68, July 19, 1968 [21505] B.O. 9 (Arg.) (updated 2004), <http://servicios.infoleg.gob.ar/infolegInternet/anexos/20000-24999/24788/texact.htm> [https://perma.cc/JCE5-R4KR].
- <sup>32</sup> Food Donation Law (Law No. 25989), Art. 5.
- <sup>33</sup> Commission Regulation No. 1169/2011, 2011 O.J. (L 304) 18 (EC)
- <sup>34</sup> See, EUROPEAN COMMISSION, MARKET STUDY ON DATE MARKING AND OTHER INFORMATION PROVIDED ON FOOD LABELS AND FOOD WASTE PREVENTION: FINAL REPORT, (JANUARY 2018), [https://ec.europa.eu/food/sites/food/files/safety/docs/fw\\_lib\\_srp\\_date-marking.pdf](https://ec.europa.eu/food/sites/food/files/safety/docs/fw_lib_srp_date-marking.pdf)
- <sup>35</sup> *Release: Companies Commit to Simplify Food Date Labels Worldwide by 2020, Reducing Food Waste*, WRI (Sept. 20, 2017) <https://www.wri.org/news/2017/09/release-companies-commit-simplify-food-date-labels-worldwide-2020-reducing-food-waste>
- <sup>36</sup> Full members of the Mercosur agreement are required under the Protocol of Ouro Preto to transpose the GMC resolutions into national legislation and are bound by the MERCOSUR resolutions once the legislation is officially incorporated into national law.
- <sup>37</sup> *Mercosur Operations*, MERCOSUR, <https://www.mercosur.int/en/about-mercursosur/operations/> (last visited Dec. 5, 2019)
- <sup>38</sup> See MERCOSUR/GMC/ACTA No. 02/19 (meeting minutes from the Common Market Group June 2019 convening), <https://www.mercosur.int/nueva-reunion-del-grupo-mercado-comun-gmc-en-buenos-aires/>
- <sup>39</sup> Food Donation Law (Law No. 25989), Art. 9.
- <sup>40</sup> *A un año de la Ley Donal no facilitó ni aumentó la donación de alimentos*, EL ECO (Oct. 13, 2019), <https://www.eleco.com.ar/interes-general/a-un-ano-de-la-ley-donal-no-facilito-ni-aumento-la-donacion-de-alimentos/#>
- <sup>41</sup> Food Donation Law (Law No. 25989), Art. 3.
- <sup>42</sup> *Id.*, Art. 2.
- <sup>43</sup> *Id.*, Art. 3.



<sup>44</sup> Decree No. 246/2019, Art. 3, April 3, 2019 [34088] B.O. 2 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/anexos/320000-324999/321761/norma.htm> [https://perma.cc/AG6A-DDCX] [hereinafter “Decree 246/2019”].

<sup>45</sup> *Id.*

<sup>46</sup> Food Donation Law (Law No. 25989), Art. 9.

<sup>47</sup> Decree No. 246/2019, Art. 3.

<sup>48</sup> The Ministry of Social Development has conveyed to *RedBdA* that food banks do not need to register as intermediaries themselves because they donate exclusively to registered intermediaries. This distinction is not clearly made in the law and remains a point of confusion among food banks.

<sup>49</sup> Decree 246/2019, Art. 3.

<sup>50</sup> *Open Day*, BANCO DE ALIMENTOS (Aug. 31, 2018) <https://www.bancodealimentos.org.ar/novedades/jornada-abierta/>

<sup>51</sup> *Training and technical assistance*, MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES, [http://www.alimentosargentinos.gob.ar/HomeAlimentos/Capacitacion/cursos\\_virtuales.php](http://www.alimentosargentinos.gob.ar/HomeAlimentos/Capacitacion/cursos_virtuales.php) (last visited Feb. 24, 2020)

<sup>52</sup> *Argentina*, COUNCIL ON FOUNDATIONS (July 2018), <https://www.cof.org/content/argentina>; Silvia Stang, *Donar para el Bien Común: Requisitos del Incentivo Fiscal*, LA NACIÓN (Feb. 10, 2013), <https://www.lanacion.com.ar/1553278-donar-para-el-bien-comun-requisitos-del-incentivo-fiscal>.

<sup>53</sup> See Law No. 27430, Dec. 27, 2017, [33781] B.O. 3 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/anexos/305000-309999/305262/texact.htm> [https://perma.cc/KLE5-WAMS] [hereinafter “Law No. 27430”] (providing for a decrease in the tax rate to 25% starting in 2020). Law No. 27,541 (published in the Official Gazette on December 23<sup>rd</sup>, 2019) established the suspension of the rate decreasing up to fiscal years beginning on January 1<sup>st</sup>, 2021.

<sup>54</sup> Argentine Lower House, Draft Bill 5523-D-2017, <https://www.hcdn.gob.ar/proyectos/textoCompleto.jsp?exp=5523-D-2017&tipo=LEY> [https://perma.cc/J84K-SZHS].

<sup>55</sup> *Argentina*, *supra* note 52; Silvia Stang, *supra* note 52.

<sup>56</sup> See Law No. 27430 (amending the Income Tax Law Article 85 subsection (c)).

<sup>57</sup> See *Certificate of exemption in income tax*, AFIP, <https://www.afip.gob.ar/genericos/exentas-rg2681/> (last visited Feb. 24, 2020) (enabling entities to verify their tax exempt status).

<sup>58</sup> A search conducted in February 2020 using the above-cited AFIP database indicated that *RedBdA* submitted a request for tax-exempt status on Apr. 10, 2019 and that the request was still pending as of the search date.

<sup>59</sup> This information is derived from FLPC conversations with in-country partners and GFN.

<sup>60</sup> Decree 692/1998, Art. 58, June 11, 1998, [28918] B.O. 3 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=51323> [https://perma.cc/7BL7-QV2C] [hereinafter “VAT Regulatory Decree”]. For a brief explanation of this rule, see *ABC – Frequently asked questions and answers on regulations, applications and systems*. AFIP, [https://www.afip.gob.ar/genericos/guiavirtual/consultas\\_detalle.aspx?id=2792308](https://www.afip.gob.ar/genericos/guiavirtual/consultas_detalle.aspx?id=2792308) [https://perma.cc/6JLN-4CM7].

<sup>61</sup> *Id.*

<sup>62</sup> AFIP Opinion 68/1982, Sept. 3, 1982 350 B.O. 88 (Arg.), [http://biblioteca.afip.gob.ar/dcp/DID\\_N\\_000068\\_1982\\_09\\_03](http://biblioteca.afip.gob.ar/dcp/DID_N_000068_1982_09_03) [https://perma.cc/V34B-XDX8].

<sup>63</sup> See HARVARD LAW SCHOOL FOOD LAW AND POLICY CLINIC, KEEPING FOOD OUT OF THE LANDFILL: POLICY IDEAS FOR STATES AND LOCALITIES 19-20 (2016) [https://www.chlpi.org/wp-content/uploads/2013/12/Food-Waste-Toolkit\\_Oct-2016\\_smaller.pdf](https://www.chlpi.org/wp-content/uploads/2013/12/Food-Waste-Toolkit_Oct-2016_smaller.pdf)

<sup>64</sup> AFIP, *supra* note 58.

<sup>65</sup> Based on FLPC conversations with in-country legal counsel.

<sup>66</sup> AFIP Resolution No. 2681/2009, Sept. 28, 2009 [31751] B.O. 26 (Arg.), <http://servicios.infoleg.gob.ar/infolegInternet/anexos/155000-159999/158391/texact.htm> [https://perma.cc/N5ZC-FRYF]

<sup>67</sup> Argentine Lower House, Draft Bill 5523-D-2017, <https://www.hcdn.gob.ar/proyectos/textoCompleto.jsp?exp=5523-D-2017&tipo=LEY> [https://perma.cc/J84K-SZHS].





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