



**COSTA RICA
LEGAL
GUIDE**

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**LEGAL
GUIDE**
FOOD DONATION
LAW AND POLICY

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About The Global Food Donation Policy Atlas

The Global Food Donation Policy Atlas is a first-of-its-kind initiative to promote better laws on food donation to help address 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 collaboration 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 atlas.foodbanking.org.

About 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. FLPC focuses 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.



About The Global FoodBanking Network

GFN 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.



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INTRODUCTION

Purpose of this Guide

Food loss and waste is one of the greatest food system challenges that we face today. An estimated one-third of food produced globally is ultimately lost or wasted along the supply chain;¹ this amounts to approximately 1.3 billion tons of food each year that ends up in landfills.² Food loss or waste occurs at every stage of the food system: during the initial harvest due to low market prices, because of high labor costs and demand for perfect-looking produce; by grocery stores and restaurants overestimating customer demands; and by consumers who engage in inefficient shopping and cooking practices and lack a clear understanding about date labels.³

These behaviors have significant environmental, economic, and social consequences: food that is ultimately lost or wasted has a huge carbon footprint of 3.3 gigatons,⁴ using roughly 28% of agricultural land⁵ and accounting for eight percent, or 70 billion tons, of total global greenhouse gas emissions.⁶ Collectively, this damage costs approximately US\$940 billion per year.⁷ Meanwhile, more than 820 million people are undernourished and one in nine is food insecure.⁸ The international community has sought to address this paradox and mobilize the reduction of food waste, especially within the framework of the *2030 Agenda for Sustainable Development* and Sustainable Development Goal 12.3.⁹

In many countries, food donation has emerged as a popular and logical solution to redirect safe, surplus food destined for landfills into the hands of those who need it most. Most food donations are facilitated through food banks or other charitable, nongovernmental organizations that recover surplus, wholesome food and redirect it to local beneficiary agencies (such as soup kitchens, shelters, and community pantries) to feed low-income, food-insecure persons. As food insecurity, food loss, and food waste continue to rise, new, innovative models of food recovery have emerged around the world.

However, uncertainty surrounds the laws and regulations most relevant to food donation. To help address the most pressing questions, the Harvard Law School Food Law and Policy Clinic (FLPC) and The Global FoodBanking Network (GFN) have partnered to create The Global Food Donation Policy Atlas.¹⁰ This innovative partnership maps the laws and policies affecting donations in 15 countries over the course of two years. The project aims to identify and explain national laws relating to food donation, analyze the most common legal barriers to promoting greater food donation, and share best practices and recommendations for overcoming these barriers.

THE PROJECT AIMS TO IDENTIFY AND EXPLAIN NATIONAL LAWS RELATING TO FOOD DONATION, ANALYZE THE MOST COMMON LEGAL BARRIERS TO PROMOTING GREATER FOOD DONATION, AND SHARE BEST PRACTICES AND RECOMMENDATIONS FOR OVERCOMING THESE BARRIERS.

This Legal Guide focuses on Costa Rica, where an estimated 40% of the country's food supply is needlessly lost or wasted¹¹ while 25.5% of the population was suffering from food insecurity prior to the novel coronavirus (COVID-19) pandemic.¹² FLPC and GFN, in collaboration with partners in Costa Rica,¹³ developed this Legal Guide to help food donors, food banks, and other intermediaries (hereinafter collectively referred to as "food recovery organizations") understand the relevant legal frameworks that impact food waste and donation efforts in Costa Rica.¹⁴ This Legal Guide also serves as a resource for those in other countries that are looking to inform their own food donation laws and policies.

After providing initial commentary on food loss and recovery in Costa Rica, this Legal Guide provides an overview of the legal frameworks most relevant to food donation at the national and local levels. The subsequent

sections look more closely at the laws generally applicable to food donation: food safety laws and regulations, food date labeling laws, “Good Samaritan” or liability protection laws, tax incentives for food donation and/or tax policy disincentives, and waste diversion laws that penalize food waste or require recovery. The extent to which Costa Rica has developed and subsequently implemented these legal frameworks compared to other countries may vary.

State of Food Insecurity, Food Loss, Waste, and Recovery in Costa Rica

Policies to prevent food loss and waste and promote food donation gain new importance when a country’s socioeconomic conditions perpetuate food insecurity, especially among the most vulnerable. This is the case in Costa Rica, which continues to battle widespread inequality and rising food insecurity despite consistent economic expansion over the past 25 years.¹⁵ Approximately 21% of the Costa Rican population lives in poverty, with an additional 5.7% living in extreme poverty.¹⁶ Food insecurity is also prevalent, as spikes in food prices due to trade liberalization prevent low-income and impoverished populations from affording staple food items.¹⁷ Between 2017 and 2019, more than 25% of the population was moderately or severely food insecure, a steady increase from years prior.¹⁸

FOOD INSECURITY IS ALSO PREVALENT, AS SPIKES IN FOOD PRICES DUE TO TRADE LIBERALIZATION PREVENT LOW-INCOME AND IMPOVERISHED POPULATIONS FROM AFFORDING STAPLE FOOD ITEMS. BETWEEN 2017 AND 2019, MORE THAN 25% OF THE POPULATION WAS MODERATELY OR SEVERELY FOOD INSECURE, A STEADY INCREASE FROM YEARS PRIOR.

Such conditions have only worsened since the outbreak of the COVID-19 pandemic, which has significantly disrupted the economy and forced many to the brink of poverty. The UN Refugee Agency, for example, voiced heightened concern about rising hunger among Nicaraguan refugees and asylum seekers in Costa Rica due to the socioeconomic impact of the pandemic.¹⁹ In June 2020 Costa Rica received a US\$300 million loan from the World Bank to help mitigate job loss and strengthen social assistance.²⁰ In October 2020 the Costa Rican government implemented austerity measures in exchange for a US\$1.75 billion loan from the International Monetary Fund.²¹ This decision prompted protests among Costa Ricans who opposed this external funding support, arguing that the fiscal reform failed to equitably benefit those most impacted by the pandemic.²²

Despite these emerging challenges, the Costa Rican government has consistently demonstrated awareness of the food insecurity and nutrition challenges facing the country and has pursued initiatives to improve the situation. For example, in 2006 Costa Rica adopted the National Policy on Food and Nutrition 2006-2010 (*Política Nacional de Alimentación y Nutrición 2006-2010*). This framework endeavored to improve the diet and nutrition of the Costa Rican population. The current National Policy on Food and Nutritional Security 2011-2021 (*Política Nacional de Seguridad Alimentaria y Nutricional 2011-2021*), administered by the Ministry of Health (*Ministerio de Salud*), aims to advance population health and food security based on a right to food orientation and a focus on diversity, gender equity and equality, and social cohesion.²³

IN 2006 COSTA RICA ADOPTED THE NATIONAL POLICY ON FOOD AND NUTRITION 2006–2010. THIS FRAMEWORK ENDEAVORED TO IMPROVE THE NUTRITION AND DIET OF THE COSTA RICAN POPULATION.

The National Policy is designed to expand social protection measures and improve access to food, consumption patterns, and the institutionalization of a food and nutritional security policy agenda.²⁴ There is an urgent need for this intervention as malnutrition and obesity, particularly among children in Costa Rica, are rising rapidly.

While 4.8% of the population is undernourished,²⁵ 34.6% of children are categorized as overweight or obese according to a 2016 census.²⁶ These numbers closely align with trends seen throughout Latin America, where high food prices and the increased availability of ultraprocessed foods contribute to a surge in overweight and obesity.²⁷

The Costa Rican government has developed additional strategies to address these conditions among rural populations. Following the enactment of the current National Policy on Food and Nutritional Security, the Costa Rican government approved the Policies for the Agricultural Sector and the Development of Rural Territories 2015-2018 (*Políticas para el Sector Agropecuario y el Desarrollo de los Territorios Rurales 2015-2018*). This framework aims to improve the living conditions of the rural population through five pillars: (1) food and nutritional security and sovereignty, (2) opportunities for youth in agriculture and rural areas, (3) rural territorial development, (4) climate change adaptation and mitigation for agriculture, and (5) strengthening of the agro-export sector.²⁸ The Policies identify a series of strategic areas, including increasing food production and value addition; increasing the production, availability, and use of high quality seeds for agriculture; and improving domestic commercialization processes to ensure better access to markets.²⁹

Costa Rica by the numbers

Population 5,097,988	Prevalence of severe food insecurity 5.4%	World Bank classification Upper middle income
Median age 32.6 years	Global Food Security Index 70.1	Human Development Index 0.794
GDP \$83.94 billion	GINI Index 48.0	FLW estimates N/A
Poverty rate 21.7%	Food Sustainability Index N/A	

Sources: GFN 2020

Consistent with its efforts to promote healthy food access, the Costa Rican government has adopted national policies and engaged in public-private partnerships to improve food system sustainability. Most recently, the government adopted a National Policy of Sustainable Production and Consumption 2018-2030 (*Política Nacional de Producción y Consumo Sostenible 2018-2030*),³⁰ which identifies reducing and appropriately managing food waste among its priorities.³¹ Government ministries also participate in the Costa Rican Network for the Reduction of Food Loss and Waste (*Red Costarricense para la Disminución de Pérdidas y Desperdicio de Alimentos*), which comprises members from the public and private sectors as well as academic researchers and civil society organizations.³² The Network is tasked with fact-finding, raising awareness, and promoting potential strategies to reduce food loss and waste throughout the country.³³

As a member of the Network, the Food Bank of Costa Rica (*Banco de Alimentos de Costa Rica* or ABACOR) has long advocated for food donation as a solution to both food loss and waste as well as hunger and food insecurity. Like many food banks around the world, ABACOR has played a critical role in mitigating food insecurity and hunger during the COVID-19 pandemic. According to the latest estimates, each month ABACOR recovers more than 259 tons of safe, surplus food and basic necessities. It then redistributes these goods to more than 41,000 beneficiaries with the help of local community organizations.³⁴

As Costa Rica seeks long-term solutions to food loss and waste and food insecurity, relevant actors must recognize and understand the laws that apply to food donation. The remaining sections of this Legal Guide provide an overview of Costa Rica's food donation legal framework and address the issues most likely to arise for food donors, food recovery organizations, policymakers, and other interested stakeholders.

OVERVIEW OF COSTA RICA'S RELEVANT LEGAL FRAMEWORK

Costa Rica is a democratic republic in which the Constitution is the foundational source of law.³⁵ The Constitution delegates power across three branches of government: the executive, which includes a president who is directly elected to serve a single four-year term, two vice presidents, and a cabinet of ministers;³⁶ the legislative, which comprises a 57-deputy unicameral Legislative Assembly;³⁷ and the judiciary, which features the Supreme Court of Justice as the highest level of judicial authority.³⁸

In accordance with constitutional principles, national legal frameworks are primarily shaped through legislation, including codes (e.g., Civil Code, Penal Code) and general laws. The executive branch further shapes the food regulatory framework through regulations³⁹ as well as executive decrees and other regulatory instruments that elaborate on or clarify national legislation.⁴⁰ Finally, informal sources of law, including custom, jurisprudence, and general principles of law, are recognized to have an interpretative function in Costa Rica.⁴¹ These national authorities apply across Costa Rica's municipalities, which have limited authority within the respective jurisdiction.⁴²

The Costa Rican laws and regulations set at the national level should align with bilateral or multilateral treaties that have been ratified and approved by the National Legislature, which are superior to national laws.⁴³ These include international standards such as the *Codex Alimentarius*⁴⁴ and instruments that are negotiated by the Central American Community, as explained in the next section.⁴⁵

The Central American Economic Integration System

The General Treaty on Central American Integration (*Tratado General de Integración Económica Centroamericana*)⁴⁶ and its Protocol (Guatemala Protocol),⁴⁷ formalized the Central American Economic Integration System (*Sistema de Integración Económica Centroamericana*).⁴⁸ This System comprises several legal frameworks intended to facilitate trade and achieve greater economic unity between its member countries: Costa Rica, Guatemala, El Salvador, Honduras, Nicaragua, and Panama. The Secretariat for Central American Economic Integration (*Secretaría de Integración Económica Centroamericana* or SIECA) provides technical support for this integration by issuing resolutions, regulations, and agreements.⁴⁹ These instruments often promote coherence with international standards such as those contained in the *Codex Alimentarius*.⁵⁰ Various ministries in Costa Rica, including the Ministry of Foreign Trade (*Ministerio de Comercio Exterior*), are responsible for implementing national laws and regulations that align with relevant SIECA instruments.⁵¹

Relevant to food donation, SIECA Resolution No. 145-2005 approves food donation in the Central American Customs Union and sets forth the principles that each member country must feature in its respective national food donation law or policy.⁵² The Resolution stipulates broad principles and objectives for food donation laws and policies, recognizing, for example, that such initiatives may support national development projects and those targeted at a specific population.⁵³ The Resolution requires all food donations conducted under the national law and policy to comply with the respective national health regulations of Central American Customs Union member countries.⁵⁴ Furthermore, the Resolution obligates countries to align national legislation on food donations with the stipulated objectives (but does not require the adoption of such legislation); establish minimum requirements for donation-receiving entities and create a public registry of these organizations; and maintain an updated registry of donations.⁵⁵

While the Resolution sets forth binding general principles and objectives to which member countries must adhere, whether it is effectively implemented at a national level depends on the legal landscape in each country. As noted above, however, Costa Rica has not yet enacted a national food donation law or policy pursuant to the

Resolution. As a result, while Costa Rica is still expected to facilitate food donations in accordance with the Resolution, it has not adopted national legal frameworks specifically designed for this purpose.

Legal experts in Costa Rica note that the country's delay in implementing the Resolution has created challenges for the country's customs authority and Treasury Department with respect to imported food and agricultural inputs. The Resolution does not elaborate on the procedures for donating imported foods, and Costa Rica has not adopted legislation to this effect. Accordingly, Costa Rican authorities regard all imported foods as that which is intended for sale, rather than for donation, subjecting all imported food to an extensive health permitting process, and general tax rate.⁵⁶ This lack of simplified, donation-specific procedure may also impact potential donors abroad, who are not provided tax incentives or other benefits for donating food to Costa Rica.

In addition to SIECA Resolution No. 145-2005, several regional regulatory frameworks directly address or are relevant to food donation in Costa Rica. For example, as discussed later in this Legal Guide, the Technical Regulation for the General Labeling of Prepackaged Foods (*Reglamento Técnico Centroamericano, RTCA 67.01.02:10, Etiquetado General de los Alimentos Previamente Envasados (Preenvasados)*)⁵⁷ mandates the inclusion of an "expiration date" ("*fecha de vencimiento o caducidad*") and provides some explanation as to the meaning and conveyance of the date label.⁵⁸ This Technical Regulation is intended to reflect the *Codex Alimentarius* General Standard for the Labeling of Prepackaged Foods (Codex Stan 1-1985) (Rev. 1-1991 and as amended at its 23rd, 24th, 26th, and 28th sessions 1999, 2001, 2003, and 2005).⁵⁹ Other technical regulations apply to nutrition labeling, additives, sanitary licenses and product registration, dairy and cheeses, and oils and fats.⁶⁰ The Costa Rican government may adopt these and other Central American Technical Regulations (*Reglamentos Técnicos Centroamericanos*) through executive decrees and resolutions.⁶¹

General Health Law and Accompanying Regulations

The regulation of food quality and safety in Costa Rica is grounded in the General Health Law (*Ley General de Salud*), which was first codified in 1973.⁶² The General Health Law consists of 394 articles, including provisions that recognize adequate nutrition and the consumption of good quality and sanitary food as essential aspects of health.⁶³ Accordingly, the Law strictly prohibits the importation, elaboration, use, possession for sale, sale, transfer, handling, distribution, and storage of altered, spoiled, contaminated, adulterated, or falsified foods.⁶⁴ This requirement extends to products made available through "food establishments" (i.e., all locations, including both permanent and seasonal premises, at which food is made, handled, kept, traded, or distributed).⁶⁵ The General Health Law does not specifically mention food banks or food recovery organizations among these "establishments." However, as food banks and food donors engage in regulated activities, ABACOR and its member food banks comply with appropriate sanitary measures.⁶⁶

The General Health Law further stipulates that all food destined for public consumption must meet all relevant quality and safety standards promulgated by the Ministry of Health.⁶⁷ Pursuant to this delegated authority, the Ministry of Health has endorsed several Central American Technical Regulations relevant to food safety, typically in coordination with other administrative agencies such as the Ministry of Foreign Trade; the Ministry of Economy, Industry and Trade; and the Ministry of Agriculture.⁶⁸ The Ministry of Health has also adopted distinct regulations that elaborate on various General Health Law provisions. For example, the Regulation for Public Food Services (*Reglamento para los Servicios de Alimentación al Público*) sets forth requirements for how food service establishments store, prepare, and serve food, consistent with the General Health Law. As discussed later in this Legal Guide, similar to the General Health Law, these regulations do not explicitly address food donation but may be relevant to food donors and food recovery organizations.

Other Relevant National Laws

While the aforementioned frameworks provide the most direct guidance and regulation of food recovery and donation, other national laws are also relevant. These include the Consumer Defense Law (*Ley de Promoción*

de la Competencia y Defensa Efectiva del Consumidor)⁶⁹ and Civil Code (*Código Civil*),⁷⁰ which set forth liability schemes that may apply if a beneficiary alleges harm arising from donated food. The Income Tax Law (*Ley del Impuesto sobre la Renta*)⁷¹ and the Value Added Tax Law (*Ley de Impuesto al Valor Agregado (IVA)*)⁷² also detail the tax benefits and barriers, respectively that apply to food donations.

Finally, government laws, policies, and directives adopted in response to the COVID-19 pandemic may also impact food donation operations in the immediate or long term.⁷³ For example, the Ministry of Health's General Guidelines for the Donation of Food in Light of the COVID-19 Health Alert (*Lineamientos Generales para la Donación de Alimentos ante la Alerta Sanitaria por COVID-19* or COVID-19 Food Donation Guidelines) introduce a donation procedure relevant to wholesale and retail businesses, food banks, food distribution networks, social welfare organizations, and all other natural or legal persons that donate, store, or distribute food.⁷⁴ These temporary Guidelines are discussed throughout this Legal Guide.

Local Laws

Most food laws and regulations are administered at the national level; however, local governments in Costa Rica's seven provinces have the authority to support and supplement national laws within their respective jurisdiction.⁷⁵ For example, the General Health Law empowers Costa Rica's 181 municipal governments to regulate within their respective jurisdictions, provided that the municipality has the necessary public services to guarantee the protection of public health.⁷⁶ Local governments may also enact laws and regulations that relate to food loss, waste, recovery, and donation within their jurisdictions, provided these instruments are consistent with national law.

LEGAL ISSUES RELEVANT TO FOOD DONATION

Food Safety for Donations

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. All donated food should be safe for consumption and comply with applicable food safety laws and regulations. Potential donors, however, are often uncertain about which food safety regulations apply to donated food as opposed to purchased food and about 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. While Costa Rica has established national food safety standards, relevant laws and regulations do not directly address food safety within the context of donation.

Food safety is regulated at the national level in Costa Rica pursuant to the General Health Law, which broadly prohibits the sale and free transfer of any food that is altered, deteriorated, contaminated, adulterated, or falsified.⁷⁷ Given that most food donations are offered for a nominal fee or free of charge to the final beneficiary, donated food presumably falls within the scope of this prohibition, even though the General Health Law does not expressly reference food donation. To ensure that food is safe for human consumption, the General Health Law further requires all "food establishments" that produce, handle, transport, conserve, sell, and supply food to the public to meet sanitary conditions relevant to each type of action or operation.⁷⁸ Food donors and food recovery organizations likely fall within the definition of "food establishments" subject to this requirement; however, the General Health Law does not enumerate the specific sanitary conditions that apply during the process of donating food.

The General Health Law tasks the Ministry of Health with overseeing and promulgating more detailed regulations on food safety. According to this delegated authority, the Ministry of Health has adopted several regulations that relate to food safety and the principles set forth in the General Health Law. Several of these regulations endorse standards negotiated by the Central American Trade Integration System.⁷⁹ Central American Technical Regulation No. 67.06.55:09, for example, sets forth best hygiene practices for unprocessed and semiprocessed foods.⁸⁰ Similarly, Central American Technical Regulation No. 67.01.31:07 delineates procedures for sanitary licenses and registrations as well as for the importation of processed foods.⁸¹ These regulations do not establish specific food safety standards for donated foods or explicitly reference food donation.

The lack of clear and specific food safety standards for donated food may cause some uncertainty for donors and food recovery organizations. The Ministry of Health may have temporarily resolved some of the ambiguity inherent in the food safety framework through the adoption of the COVID-19 Food Donation Guidelines.⁸² The Guidelines enumerate specific food safety requirements for food recovery organizations serving as donation “collection centers” that directly address the safe receipt, storage, and distribution of donated food.⁸³ At the time of this writing, however, it was not clear whether these Guidelines would remain in effect after the COVID-19 pandemic or whether the Ministry of Health intends to adopt more permanent food safety guidance or regulations relevant to food donation.

Date Labeling

Date labels affixed to food products are a major driver of food waste and an obstacle to food donation. As explained in the previous section, most food donors and food recovery organizations are appropriately cautious about donating food that meets safety standards, but it is not always clear which standards relate to food safety. And while fresh products like fruits and vegetables will appear visibly spoiled when they are no longer safe to consume, it can be more difficult to gauge when this is the case for packaged foods. Many donors interpret date labels affixed to such food products as indicators of safety and will therefore throw away food once the “expiration date” has passed; intermediaries may refuse to accept donated food after this date, deeming the food product unfit for human consumption.

Despite this interpretation, for the vast majority of foods, date labels indicate freshness or quality rather than food safety. Manufacturers use a variety of quality-based methods to determine the time frame for label dates, all of which are intended to reflect when the food will be at its “peak quality.”⁸⁴ Nevertheless, global trends indicate 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.⁸⁵ Similarly, 84% of Americans report that they throw away food after the “expiration date” passes due to safety concerns, even if there is a minimal risk of foodborne illness at that time.⁸⁶

Food donors and food recovery organizations may encounter similar challenges when attempting to discern the appropriate meaning and application of date labels in Costa Rica, which follow the Central American Technical Regulation for the General Labeling of Prepackaged Foods referenced earlier in this Legal Guide.⁸⁷ This Technical Regulation introduces a date labeling scheme for most prepackaged foods, which is intended to correspond with the *Codex Alimentarius* General Standard for the Labeling of Prepackaged Foods.⁸⁸ The *Codex Alimentarius* General Standard was adopted in 1985 and has subsequently been revised.⁸⁹

Unfortunately, the Technical Regulation does not fully align with the most recent update to the *Codex Alimentarius* General Standard in 2018, which endorses a dual date labeling scheme. The 2018 update to the *Codex Alimentarius* designates the “expiration date” as a safety-based label that may be affixed only to foods that pose an increased health risk once the date has passed; for all other food items, manufacturers may affix a “best before” date to indicate peak quality. The Technical Regulation similarly requires most prepackaged foods to feature an “expiration date”⁹⁰ and any special instructions for preservation.⁹¹ The Consumer Defense

Law, discussed later in this Legal Guide, also requires manufacturers and retailers to clearly convey a product's "expiration date" to the consumer.⁹²

Contrary to the 2018 update to the *Codex Alimentarius*, the Technical Regulation does not clearly define the "expiration date" as a safety-based label.⁹³ Instead, the Technical Regulation defines the "expiration date" as the last date on which manufacturers guarantee that the product's *quality* will meet the standard normally expected by consumers, provided that it has been stored according to the indicated conditions (emphasis added).⁹⁴ Manufacturers adhering to the Technical Regulation may therefore use this label to indicate peak quality rather than safety. Because the Technical Regulation also states that past-date food is no longer marketable,⁹⁵ affixing an "expiration date" that indicates quality rather than safety may cause unnecessary food waste because it limits the ability to sell food past a date that is not based on safety risk.

The potential use of the "expiration date" to indicate quality rather than safety may also create a barrier to donation. The Technical Regulation is silent on whether food may be donated after the affixed date has passed. However, under the *Codex Alimentarius*, which defines the "expiration date" as a safety-based label, food is deemed unsafe and thus unsuitable for donation once the date passes. By contrast, food is presumed safe to consume and donate after the quality-based, "best before" date.⁹⁶ Cautious donors and food recovery organizations in Costa Rica may presume that the "expiration date" indicates safety (consistent with the *Codex Alimentarius*) rather than quality (as currently defined under the Technical Regulation). Accordingly, these actors may discard rather than donate past-date food that is still safe for consumption.

The COVID-19 Food Donation Guidelines seek to avoid unnecessary waste of safe, past-date food but explicitly allow the donation and consumption of certain foods after the "expiration date."⁹⁷ The Guidelines feature detailed annexes that identify how long after the "expiration date" various types of food may be safe to donate and consume.⁹⁸ While this clear permission to donate and consume food after the "expiration date" may help increase food donations during the pandemic, it also confirms that the "expiration date" may be used to convey quality rather than safety in Costa Rica. At the time of this writing, it was unclear whether these Guidelines would be maintained after the resolution of the COVID-19 pandemic.

Liability Protection for Food Donations

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. This fear is particularly heightened when the applicable law provides for "strict liability" (i.e., a donor or food recovery organization that did not act maliciously or intend to inflict harm may still be held legally and financially responsible for any resulting injury). Other countries, including Argentina and the United States, have established protections for both food donors and food recovery organizations to limit the likelihood that these actors will be held responsible for harm. In Costa Rica, national law does not provide comprehensive legal protections for food donors and food recovery organizations or specifically address liability imposed on these actors.

The Costa Rican Constitution and Civil Code set a foundation for the scope and standards of liability that may apply in the event a beneficiary alleges harm. Article 41 of the Constitution states, "Everyone shall be entitled to receive reparation for injury or damage caused to themselves or to their property or moral interests [*intereses morales*], through recourse to the laws."⁹⁹ The Civil Code reinforces this protection and provides that "anyone who by fraud, fault, negligence, or recklessness, causes harm to another is obligated to remedy the harm, together with [any] damages."¹⁰⁰ Under this broadly constructed standard, food donors and food recovery organizations that act in bad faith, recklessly, or negligently when distributing food that is not fit for consumption could be subject to civil lawsuits.

The Consumer Defense Law (*Ley de Promoción de la Competencia y Defensa Efectiva del Consumidor* or CDL) may offer further insight into the obligations of food donors and food recovery organizations.¹⁰¹ While the CDL does not specifically address food or food donation, it generally applies to relationships between "economic

agents,” which include consumers, merchants, and suppliers.¹⁰² The Law defines “merchants” and “suppliers” as “all physical persons, private or public *de facto* or legal persons that, in their own name or as employees, are habitually dedicated to offering, distributing, selling, renting, granting the use or enjoyment of goods or offering services, without these necessarily being their principal activity.”¹⁰³ This definition suggests that even food donors and food recovery organizations offering donated food free of charge could qualify as suppliers and thus be subject to liability under the CDL.

The CDL further recognizes that consumers are entitled to certain fundamental and irrevocable rights, including the protection against risks that may affect their health, security, and the environment.¹⁰⁴ This right to protection from risks is reinforced in the CDL’s guarantee that all goods and services offered in Costa Rica have an implied warranty of compliance with the quality standards and technical requirements that the relevant laws, regulations, and norms establish.¹⁰⁵ If a consumer is harmed through the consumption or use of a good or service, the consumer can bring both administrative and civil law claims against the producers and suppliers of the good or service.¹⁰⁶ Based on this standard, food donors and food recovery organizations could face liability under the CDL if donated food does not adhere to the relevant sanitary standards described earlier in this Legal Guide.

Similarly, the General Health Law recognizes joint and several liability for any individual who is responsible for ensuring that food provided to the public meets the applicable food safety standards.¹⁰⁷ This means that food donors and food recovery organizations subject to the General Health Law could face liability for legal claims alleging food safety violations.¹⁰⁸ As the General Health Law does not explicitly address food donation, it does not explain whether food donors and food recovery organizations may be protected from liability under certain situations.

In 2016 the Legislative Assembly considered proposed amendments to the General Health Law that would have offered clear liability protections for public and private social welfare organizations registered as benefactors, distributors, and beneficiaries of a national food distribution initiative.¹⁰⁹ Specifically, these registered entities would have been shielded from civil and criminal liability arising from the packaging, nature, expiration, or condition of donated foods that appeared suitable for human consumption, provided there was no evidence of intent to cause harm.¹¹⁰ At the time of this writing, Costa Rica had not adopted this proposed amendment, so food donors and food recovery organizations remain subject to the controlling liability scheme set forth in the aforementioned frameworks.

Taxes

Reducing food loss and waste results in sizable economic benefits to society, as it minimizes the costs associated with producing and discarding food that is never consumed. Food donation also helps mitigate the costs of hunger and stimulates the economy: food banks and intermediaries provide jobs or sponsor community development, while recipients of donated food are able to spend limited financial resources on other basic goods and services. But food donation can also be expensive, as food donors must allocate time and money to glean, package, store, and transport surplus food that otherwise would be discarded at no cost. As a result, it is often easier and less expensive for farmers, businesses, and private individuals to throw away food rather than donate it. Some countries have addressed this issue by offering tax incentives and removing financial barriers to food donation.

Incentives

Tax incentives can significantly support food donation and help reduce food loss and waste. For example, corporate donors may be more likely to donate surplus food if they receive a charitable deduction or credit to offset the cost of transportation and logistics. Costa Rica currently offers limited tax benefits to help offset the costs of donation and reduce the burden of the national income tax levied on corporations at a rate of 30% at the time of this writing.¹¹¹

Costa Rica's Income Tax Law details the tax benefits available to donors for qualifying donations.¹¹² Specifically, the Income Tax Law allows the deduction of charitable donations from gross income calculations for tax purposes in Costa Rica, up to a limit of 10% of the taxpayer's net income (the calculation of which should not include the donation).¹¹³ For in-kind donations, the monetary value of the donation is determined based on its fair market value.¹¹⁴ To claim the deduction, donors must present a certification of the donation's value, issued by an authorized public accountant and professional surveyor, and verify that the donee is authorized by the Tax Administration to receive deductible donations.¹¹⁵ Authorized organizations include, including the Costa Rican Red Cross, and to social welfare, scientific, and cultural associations and foundations.¹¹⁶ Food recovery organizations, such as food banks, may qualify as an authorized organization, provided they adhere to relevant procedures.¹¹⁷

As noted earlier in this Guide, the tax benefit also extends only to Costa Rican donors, as there are currently no tax exemptions to attract donations from international markets. Instead, the import of foods and other goods destined for donation are regarded as if they are intended for sale, subject to the general tax and safety requirements as commercial imports.

Barriers

While certain tax schemes may encourage food donations, they may also operate as potential deterrents. In many countries, the value-added tax (VAT), in particular, presents a financial barrier to donating food. The VAT is levied on goods at each stage of the supply chain, from production to the point of sale, whenever value is added. This tax is usually levied through a system of debits (an output VAT) and credits (an input VAT). The VAT debit is the amount that a VAT-registered business will charge on its own sale of the good, whereas the VAT credit is the amount invoiced to the VAT-registered business upon the good's purchase. This indirect taxation scheme can create a financial burden on food donors and food receiving organizations if the country levies the VAT on the sale of food without specific-exemptions for food that is donated.

This is the situation in Costa Rica, where the VAT applies to the sale of goods, generally, and does not carve out an exception for food that is donated free of charge.¹¹⁸ Costa Rica defines the sale of goods quite broadly to include any withdrawal, use, or transfer of goods, even without consideration, *i.e.* payment, to third parties.¹¹⁹ Pursuant to this definition, the charitable donation of food constitutes the "sale of food," and is therefore subject to the VAT. Accordingly, the VAT attaches to all food, including food that is ultimately donated, and food donors and donation-receiving entities are required to pay the input and output VAT consistent with the law.

Costa Rica has recently adjusted the law to lessen the tax burden imposed on donors and food recovery organizations responsible for paying this tax. In March 2019, Costa Rica published an Executive Decree that temporarily exempted certain basic food products, including breads and tortillas, rice, flour, milk, meat, eggs, sausages, canned tuna, fruits, vegetables, and beverages, from the standard VAT rate of 13%.¹²⁰ This exemption effectively removed the VAT as a potential barrier to donation of many food items, as these basic foods were not subject to this additional tax. However, the Executive Decree reintroduced the VAT on basic food products as of July 2020 at a significantly reduced VAT rate of one percent.¹²¹ This reduction may help to minimize the tax burden on food donors and food recovery organizations, but it does not entirely remove the VAT as a barrier to donation.

Donation Requirements or Food Waste Penalties

Some countries employ food donation requirements or impose monetary penalties (often known as organic waste bans or waste taxes) for food that is sent to landfills.¹²² The aim of organic waste bans or taxes is to encourage businesses to adopt strategies that would mitigate food waste and promote more sustainable food systems. At the time of this writing, no applicable legal frameworks required food donations or penalized food waste in Costa Rica. However, such policies would reinforce the government's commitments to reduce landfill waste¹²³ and to guarantee citizens' right to live in a healthy and ecologically balanced environment.¹²⁴

Government Grants and Incentives

Grants and incentive programs funded at the national or local level offer another important resource for food donation initiatives. This is particularly true in countries where donors consider tax incentives insufficient to offset the costs of donation or where a lack of infrastructure limits food recovery efforts. For example, government grants can help food donors and food recovery organizations acquire equipment and resources necessary for recovering, storing, processing, and transporting food for donation. Government funding can also support new innovations and emerging technologies that will make food donation more efficient and sustainable. The Costa Rican government does not currently offer grant funding to support initiatives related to food donation or the mitigation of food loss and waste, though it may do so in the future.

Miscellaneous

In addition to the relevant laws discussed in the above sections, there may be other national, regional, or local laws and policies that impact food donation efforts in Costa Rica. For example, Costa Rica's Comprehensive Waste Management Law (*Ley para la Gestión Integral de Residuos*) aims to reduce the generation of waste to the greatest extent possible, to reuse waste products, and to dispose of the lowest quantity of waste possible in an ecologically appropriate manner, among other objectives.¹²⁵ Food waste is not mentioned in the Law but may fall within the scope of application.

CONCLUSION

This Legal Guide is intended to identify Costa Rica's current laws, policies, and programs that relate to food loss and waste and food donation. While the Costa Rican government is primarily responsible for guaranteeing food security and sustainable food systems in the country, food recovery organizations acting in a private capacity can provide an additional social safety net. In recent years, the government has taken steps to promote a more supportive policy environment for these organizations, including through the adoption of a National Policy of Sustainable Production and Consumption 2018-2030 and the establishment of the Costa Rican Network for the Reduction of Food Loss and Waste in 2014. New guidance issued during the COVID-19 pandemic further demonstrates attention to food donation as a solution to food insecurity, hunger, and food loss and waste.

This Legal Guide provides a starting point from which policymakers, private-sector actors, and civil society may better understand the current laws and policies relevant to food donation. It also offers a foundation for dialogue about food loss and waste prevention and the value of food recovery to Costa Rica's food security, economic stability, and environmental sustainability. A separate document produced under The Global Food Donation Policy Atlas project sets forth policy recommendations specific to Costa Rica to contribute to this discussion. In the meantime, food donors and food recovery organizations should take into account the laws, policies, and legal issues discussed in this Legal Guide when donating food or facilitating the distribution of donated food to those in need. To better understand the regulation of food donation in Costa Rica, donors, intermediaries, and policymakers should investigate the laws identified in this Legal Guide and seek additional legal counsel, if necessary.

ENDNOTES

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- ² *Id.*
- ³ HARV. L. SCH. FOOD L. & POL'Y CLINIC, KEEPING FOOD OUT OF THE LANDFILL: POLICY IDEAS FOR STATES AND LOCALITIES 1 (2016), https://www.chlpi.org/wp-content/uploads/2013/12/Food-Waste-Toolkit_Oct-2016_smaller.pdf.
- ⁴ FOOD & AGRIC. ORG. OF THE U.N., FOOD WASTAGE FOOTPRINT: IMPACTS ON NATURAL RESOURCES: SUMMARY REPORT 6 (2011), <http://www.fao.org/3/i3347e/i3347e.pdf>.
- ⁵ *Id.*
- ⁶ FOOD & AGRIC. ORG. OF THE U.N., FOOD WASTAGE FOOTPRINT & CLIMATE CHANGE 1 (2015), <http://www.fao.org/3/a-bb144e.pdf>.
- ⁷ *Id.*
- ⁸ FOOD & AGRIC. ORG. OF THE U.N., ET AL., *The State of Food Security and Nutrition in the World 2019: Safeguarding Against Economic Slowdowns and Downturns* 6 (2019), <http://www.fao.org/3/ca5162en/ca5162en.pdf>. This number has likely increased due to the novel coronavirus (COVID-19) pandemic. Projections indicate that the crisis may add between 83 and 132 million people to the total number of undernourished in the world in 2020. FOOD & AGRIC. ORG. OF THE U.N., ET AL., *The State of Food Security and Nutrition in the World 2020: Transforming Food Systems for Affordable Healthy Diets* 3 (2020), <http://www.fao.org/3/ca9692en/CA9692EN.pdf>.
- ⁹ G.A. Res. 70/1 at 22 (Oct. 21, 2015) (“By 2030, to halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses.”).
- ¹⁰ 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.
- ¹¹ Karla Pérez González, *En Costa Rica 40% de Alimentos se Desperdicia o Desecha Antesantes de Ser Consumido*, ELMUNDO.CR (November 23, 2017), <https://www.elmundo.cr/costa-rica/costa-rica-40-alimentos-se-desperdicia-desecha-consumido> (<https://www.elmundo.cr/costa-rica/costa-rica-40-alimentos-se-desperdicia-desecha-consumido>) (last visited Jan. 7, 2021).
- ¹² FOOD & AGRIC. ORG. OF THE U.N., ET AL., *The State of Food Security and Nutrition in the World 2020: Transforming Food Systems for Affordable Healthy Diets* 171 (2020), <http://www.fao.org/3/ca9692en/CA9692EN.pdf>.
- ¹³ FLPC would like to express its gratitude to Banco de Alimentos de Costa Rica (ABACOR) for its contribution to this Legal Guide, as well as to many other NGOs, businesses, and government agencies that shared input with the FLPC team.
- ¹⁴ FLPC and GFN recognize that the legal and policy landscape relevant to preventing food loss and waste and promoting food donation is changing rapidly. Therefore, the contents of this Legal Guide reflect the state of the landscape at the time of drafting (February 2020- to January 2021).
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- ¹⁶ THE WORLD BANK, COSTA RICA POVERTY & EQUITY BRIEF (Oct. 2020), https://databank.worldbank.org/data/download/poverty/987B9C90-CB9F-4D93-AE8C-750588BF00QA/AM2020/Global_POVEQ_CRI.pdf https://databank.worldbank.org/data/download/poverty/987B9C90-CB9F-4D93-AE8C-750588BF00QA/AM2020/Global_POVEQ_CRI.pdf
- ¹⁷ See FOOD & AGRIC. ORG. OF THE U.N., ET AL., *The State of Food Security and Nutrition in the World 2019: Safeguarding Against Economic Slowdowns and Downturns* 150 (2019), <http://www.fao.org/3/ca5162en/ca5162en.pdf> <http://www.fao.org/3/ca5162en/ca5162en.pdf> (finding that milk prices are 35% higher and poultry prices are 5% higher in Costa Rica than international market prices.).
- ¹⁸ FOOD & AGRIC. ORG. OF THE U.N., ET AL., *supra* note 1212 at 171 (according. According to the FAO, an estimated 25.5% of the population was moderately or severely food insecure between 2017- and 2019; between 2014- and 2016, approximately 21.8% of the population was moderately or severely food insecure.).
- ¹⁹ UNHCR, RAPID NEEDS ASSESSMENT IMPACT OF COVID-19 ON NICARAGUAN POC (Aug. 2020), <https://data2.unhcr.org/en/documents/details/78414>.
- ²⁰ *Press Release: Costa Rica Receives World Bank Support for Economic Recovery and Promoting Low-Carbon Development*, THE WORLD BANK (June 26, 2020), <https://www.worldbank.org/en/news/press-release/2020/06/25/apoyo-del-banco-mundial-a-costa-rica-para-promover-la-recuperacion-economica-y-un-desarrollo-bajo-en-carbono>.
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- ²² *Id.*
- ²³ MINISTERIO DE SALUD, POLÍTICA NACIONAL DE SEGURIDAD ALIMENTARIA Y NUTRICIONAL 2011-2021, 31 (2011) <https://www.ministeriodesalud.go.cr/index.php/biblioteca-de-archivos/sobre-el-ministerio/politicas-y-planes-en-salud/politicas-en-salud/1106-politica-nacional-de-seguridad-alimentaria-y-nutricional-2011-2021/file>), <https://www.ministeriodesalud.go.cr/index.php/biblioteca-de-archivos/sobre-el-ministerio/politicas-y-planes-en-salud/politicas-en-salud/1106-politica-nacional-de-seguridad-alimentaria-y-nutricional-2011-2021/file>.
- ²⁴ *Id.* at 39.
- ²⁵ FOOD & AGRIC. ORG. OF THE U.N., ET AL., *supra* note 1717 at 129.
- ²⁶ MINISTERIO DE EDUCACIÓN PÚBLICA Y UNICEF. CENSO ESCOLAR PESO/TALLA COSTA RICA, 2016: INFORME EJECUTIVO (2016), <https://www.mep.go.cr/sites/default/files/page/adjuntos/informe-ejecutivo-censo-escolar-peso-cortofinal.pdf> <https://www.mep.go.cr/sites/default/files/page/adjuntos/informe-ejecutivo-censo-escolar-peso-cortofinal.pdf>.
- ²⁷ FOOD & AGRIC. ORG. OF THE U.N., *supra* note 1717 at 130.
- ²⁸ SECRETARÍA EJECUTIVA DE PLANIFICACIÓN SECTORIAL AGROPECUARIA (SEPSA), POLÍTICAS PARA EL SECTOR AGROPECUARIO Y EL DESARROLLO DE LOS TERRITORIOS RURALES (2015-2018) Section 6.4 (2015) <http://www.mag.go.cr/bibliotecavirtual/E14-10625.pdf>), <http://www.mag.go.cr/bibliotecavirtual/E14-10625.pdf> (last visited Jan. 6, 2021).
- ²⁹ *Id.* at section 7.1.
- ³⁰ Política Nacional de Producción y Consumo Sostenible 2018-2030, Decreto Ejecutivo No. 41032-PLAN-MINAE-RE, 3 mayo 2018, GACETA No. 77, http://www.digeca.go.cr/sites/default/files/documentos/politica_nacional_produccion_consumo_sostenibles.pdf [hereinafter “National Policy for Sustainable Production and Consumption”].
- ³¹ *Id.* at section 7.3.6.
- ³² *Red Costarricense para la Disminución de Pérdidas y Desperdicios de Alimentos*, TECNOLÓGICO DE COSTA RICA (last visited Jan. 25, 2021), <https://www.tec.ac.cr/red-costarricense-disminucion-perdidas-desperdicios-alimentos> (last visited Jan. 25, 2021), <https://www.tec.ac.cr/red-costarricense-disminucion-perdidas-desperdicios-alimentos>. The Costa Rica Institute of Technology (*Tecnológico de Costa Rica* or TEC) acts as the coordinator of the Network, while the Food and Agriculture Organization of the United Nations (FAO) serves as the Technical Secretariat. Network members include representatives of the Ministry of Agriculture and Livestock, the Ministry of Environment and Energy, the Costa Rican Institute of Tourism, and the Legislative Assembly.
- ³³ FOOD & AGRIC. ORG. OF THE U.N., FOOD LOSSES AND WASTE IN LATIN AMERICA AND THE CARIBBEAN 16 (2016), <http://www.fao.org/3/a-i5504e.pdf> <http://www.fao.org/3/a-i5504e.pdf>.

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43 CONSTITUCIÓN POLÍTICA DE LA REPÚBLICA DE COSTA RICA, art. 7 [C.P.] (1949).

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50 *Codex Alimentarius: International Food Standards*, FOOD & AGRIC. ORG. OF THE U.N., WORLD HEALTH ORG., <http://www.fao.org/fao-who-codexalimentarius/> en/., <http://www.fao.org/fao-who-codexalimentarius/en> (last visited Jan. 11, 2021).

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63 *Id.* art. 200.

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91 *Id.* art. 5.8.4.

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97 *Id.*

98 *Id.*

99 CONSTITUCIÓN POLÍTICA DE LA REPÚBLICA DE COSTA RICA [C.P.], art. XLI .

100 Civil Code, Ch. V, Title II, Article 1045.

101 Consumer Defense Law, art. 1.

102 *Id.* art. 2.

103 *Id.*

104 *Id.* art. 32(a).

105 *Id.* art. 43.

106 *Id.* art. 46.

107 General Health Law, art. 219.

108 *Id.*

109 Asamblea Legislativa de la República de Costa Rica, Proyecto de ley: Adición de los Artículo 196-bis, 196-ter y 196- quáter de la Ley General de Salud N.º 5395, 30 octubre 1978 (y sus Reformas): "Compartamos la Mesa".. Expediente N° 29.207, Article 196 Ter. (2016)), <http://www.aselex.cr/boletines/Proyecto-20207.pdf>.

110 *Id.*

111 *List of Countries by Corporate Tax Rate*, TRADING ECONOMICS (December 2020), <https://tradingeconomics.com/country-list/corporate-tax-rate><https://tradingeconomics.com/country-list/corporate-tax-rate> (last visited Jan. 6, 2021).

112 Income Tax Law.

113 *Id.* arts. 6(g), 8(q) (the). The calculation of gross income does not include the value of the donation).

114 *Id.* art. 8(q).

115 See Regulations of the Law of Creation of the College of Public Accountants, No. 1038 of August 19, 1947 and its amendments; Donations made to other organizations are subject to certain limits, as set forth in the Income Tax Law and Resolution DGT-R-04-2021. Donors should consult the registry on the Ministry of Finance's website.

116 To qualify as a beneficiary of tax-deductible donations, social welfare, scientific, and cultural associations must have been registered for at least 3 years and legally authorized to operate in the community; Foundations must have been incorporated for at least 1 year, have been active since their incorporation, and have executed at least one project during the first year. *Id.*

117 In addition to complying with the requirements established, associations and foundations must provide a certified copy of the articles of incorporation and bylaws, including the current composition of its members. The copy of the articles of incorporation must expressly state that such entity has social, scientific or cultural purposes.

118 VAT Law, art. 1.

119 *Id.* art. 2.

120 Executive Decree no. 41615-MEIC-H (18 March 2019)

121 *Id.*

122 For instance, certain states and municipalities in the United States have enacted laws to require certain kinds of businesses to subscribe to organic waste recycling services. HARV. L. SCH. FOOD L. AND POL'Y CLINIC & CTR FOR ECOTECHNOLOGY, BANS AND BEYOND: DESIGNING AND IMPLEMENTING ORGANIC WASTE BANS AND MANDATORY ORGANICS RECYCLING LAWS (July 2019), https://www.chlpi.org/wp-content/uploads/2013/12/Organic-Waste-Bans_FINAL-compressed.pdfhttps://www.chlpi.org/wp-content/uploads/2013/12/Organic-Waste-Bans_FINAL-compressed.pdf.

- ¹²³ See ESTRATEGIA NACIONAL DE SEPARACIÓN, RECUPERACIÓN Y VALORIZACIÓN DE RESIDUOS (2016-2021) (April 2016), <https://www.ministeriodesalud.go.cr/index.php/biblioteca-de-archivos/sobre-el-ministerio/politicas-y-planes-en-salud/estrategias/3026-estrategia-nacional-de-reciclaje-2016-2021/file> (last visited Jan. 7, 2021).
- ¹²⁴ CONSTITUCIÓN POLÍTICA DE LA REPÚBLICA DE COSTA RICA [C.P.] art. 50.
- 125 Ley para la Gestión Integral de Residuos, Ley No. 8839, art. 4, 24 junio 2010.



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