



THE GLOBAL FOOD DONATION POLICY ATLAS

Executive Summary: Singapore

More than enough food is produced to feed every person, yet one-third of all food is wasted. Redirecting safe, surplus food is an effective and compassionate solution, but it can be complicated because food is a heavily-regulated product.

To help address the most pressing and universal legal and policy questions surrounding food recovery and donation, 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. This innovative partnership will map the laws and policies affecting donations in 14 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.

SINGAPORE FOOD LOSS AND WASTE

Each year Singapore generates more than 700,000 tons of food waste, and food loss and waste in Singapore has increased 20-30% over the past decade. At the same time, 1 in 10 households face food insecurity. Singapore is investing heavily in advanced and efficient food technology solutions and has elevated the reduction of food loss and waste as a national priority through, for example, its recently passed Resource Sustainability Act 2019 and its 'Towards Zero Waste' campaign. Food donation, however, has not been included specifically among the Singaporean's government's efforts and investments.

SINGAPORE FOOD DONATION POLICY HIGHLIGHTS

FOOD SAFETY FOR DONATIONS: In many countries, lack of knowledge or readily available guidance regarding safety procedures for donated food leads to food going to waste instead of being donated. Singapore's National Environment Agency issued Guidelines on Food Donation in 2016. The Guidelines outline the responsibilities of donors and food recovery organizations recipients. Additionally, the guidelines state that they are intended to assist actors in complying with the Food Regulations.

Singapore: By the Numbers

- Population: 5,703,569
- GDP: 372.1 billion USD (2019)
- Poverty Rate: 10%
- Prevalence of Food Insecurity: 1.4%
- Global Food Security Index: 87.4
- Food Sustainability Index: N/A
- FLW Estimates: 763,000 tons

TAX INCENTIVES AND BARRIERS: 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 contribute to greater food loss and waste. In Singapore, while there are currently no tax incentives for the donation of food, there also are no tax barriers to donating food. Singapore's Goods and Services tax (GST) does not pose a barrier to donation, because the Inland Revenue Authority of Singapore has clarified that donations do not incur GST if benefits given in return for the donation have no commercial value.

ACTION OPPORTUNITY: In order to offset the costs businesses may incur when donating food, the federal government should offer tax incentives for food donations made to food recovery organizations approved by the government.

SINGAPORE FOOD DONATION POLICY OPPORTUNITIES

LIABILITY PROTECTION FOR FOOD DONATIONS: Singapore does not currently offer any liability protection for food donors or food recovery organizations. Without such protections, food donors and intermediaries may refrain from food donation and recovery, fearing potential liability should a final beneficiary claim they were harmed after consuming the donated food. Although there have been no lawsuits in Singapore related to the consumption of donated food, businesses may be reticent to donate food.

ACTION OPPORTUNITY: To dispel concerns of food donors and food recovery organizations regarding potential liability for food donations, the Singapore government should adopt legislation that establishes clear liability protection for donated food that is in compliance with all applicable laws and regulations and is donated to non-profit organizations in good faith. In order to balance the interests of donors and food recovery organizations with those of the ultimate recipients, any liability protection law enacted in Singapore should require donated food to meet all relevant food safety laws, and liability protection should not be available when harm to the recipient is the result of intent, recklessness, or gross negligence of the donor or food recovery organization.

DATE LABELING: Singapore's date labeling scheme fails to provide food donors and food recovery organizations with clear direction on the proper meaning and application of these labels. In fact, according a study conducted by Singapore Environment Council and Deloitte, over 80% of Singaporean consumers do not understand the difference between the different labels. The existing date labeling provisions under the Food Regulations require manufacturers to place one of four expiry date labels ("USE BY", "SELL BY", "EXPIRY DATE", or "BEST BEFORE") on all specified prepacked foods. The regulatory definitions for these labels, however, do not differentiate between these different labels and do not clearly designate these labels as quality-based or safety-based. In addition, donation after the label expiry date is not permitted.

ACTION OPPORTUNITY: The Singaporean government should update the Food Regulations to establish a dual date labeling system that clearly distinguishes between safety-based and quality-based date labels. The government should subsequently permit and promote the donation of food after the date for foods labeled with a quality-based date. The government should also promote consumer awareness and education on the meaning of date labels.

GOVERNMENT GRANTS AND INCENTIVES: National grant or incentive programs can be an important resource for food donation initiatives, especially as an alternative or supplement to tax incentives. Government recognition programs can also function as a significant incentive for food donors. Nevertheless, there are currently no national grants or public funding mechanisms

specifically designed to support food donation in Singapore, nor has the government created any recognition programs.

ACTION OPPORTUNITY: Providing greater government financial support for food donation infrastructure will enable food recovery organizations to significantly enhance their impact. The Singaporean government should also publicly encourage corporations to participate in food donation programs and require corporations to track and report their annual wastage of food or amount of food donated.

SINGAPORE FOOD DONATION POLICY: HOW DOES IT COMPARE?

Peru's Food Donation Law and Law Against Food Loss and Waste offer critical legal frameworks through which to promote and strengthen food donation operations. Fragmented and missing regulations, however, hinder the potential efficacy of these laws. Clarifying food safety requirements, defining date labeling rules, and adopting more competitive tax benefits for food donation will further support food recovery and donation efforts.

Food Safety for Donations	Date Labeling	Liability Protection for Food Donation	Tax Incentives	Tax Barriers	Donation Requirements or Food Waste Penalties	Government Grants and Incentives
Strong Policy	Weak Policy	No Policy	No Policy	No	No Policy	No Policy

For more detail on how Singapore measures up against the other countries evaluated in The Global Food Donation Policy Atlas project, check out www.atlas.foodbanking.org. For more information about the food donation legal framework in Singapore and policy recommendations for strengthening this framework, check out the Singapore Food Donation Legal Guide and the Singapore Food Donation Policy Recommendations.

BACKGROUND INFORMATION: MAJOR LEGAL ISSUES IMPACTING FOOD DONATION

Food Safety for Donations: A key barrier to food donation is lack of knowledge regarding safety procedures for donated food. All donated food should be safe for consumption and comply with applicable food safety laws. Potential donors, however, are often uncertain which food safety regulations apply to donated food and the steps necessary to comply.

Date Labeling: Date labels, such as “use by,” “best before,” “sell by,” and “expires on,” are a major driver of food waste and obstacle to donation. For the majority of foods, date labels are used by manufacturers to reflect freshness or quality rather than safety, yet without standard labels delineating safety versus quality, safe food often goes to waste rather than being donated.

Liability Protection for Food Donations: A significant barrier to food donation is the fear among donors that they will be liable if someone becomes sick after consuming donated food. Many countries are moving to adopt liability protections to mitigate this concern. In such countries, donors and food recovery organizations may still face uncertainty as to the parameters of this protection.

Tax Incentives and Barriers: Donating surplus food can be expensive, as food donors must allocate time and money to glean, package, store, and transport surplus food that otherwise would be discarded, usually at no cost. Tax incentives (deductions or credits), can help offset these costs and make donation a more attractive option. In some countries, such as several countries with a value added tax, tax schemes are themselves a barrier to donations.

Donation Requirements or Food Waste Penalties: Some countries have employed food donation requirements or impose monetary penalties for food that is sent to the landfill (often known as organic waste bans or waste taxes) in order to influence business behavior and promote more sustainable solutions such as food donation and recovery.

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 to be insufficient to offset the costs of donation or where a lack of infrastructure limits food recovery efforts.

THE GLOBAL FOOD DONATION POLICY ATLAS PROJECT SUPPORT

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