



**SINGAPORE**

**SINGAPORE**  
**RECOMMENDATIONS**  
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](https://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](http://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](http://www.foodbanking.org).



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# ABOUT THESE RECOMMENDATIONS

This document is a product of The Global Food Donation Policy Atlas project, 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 14 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 produces 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 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 Singapore, where the total amount of food waste generated was about 744,000 tons in 2019, making up around 10% of the total waste generated. In a country where approximately 1 in 10 households face food insecurity, reducing food loss and waste is especially critical. The discussion below provides a brief overview of the legal issues most pertinent to food donation, which are explained in more detail in the Singapore 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 Singapore.



# SUMMARY OF RECOMMENDATIONS

The recommendations contained in this document provide a starting point for stakeholders in Singapore 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.

**To ensure that misinterpretation of date labels does not result in the disposal of food that is otherwise safe for consumption or donation, the government should:**

- **Amend the Food Regulations to distinguish between safety-based and quality-based date labels.**
- **Amend the Food Regulations to permit food donation after the quality-based date has passed.**
- **Promote corporate and consumer education and awareness on the meaning of date labels.**

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

- **Enact a national Good Samaritan law applicable to food donation.**

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

- **Offer tax incentives for food donations made to food recovery organizations.**

**To ensure that food suitable for donation is not treated or, worse, sent to accumulate in landfills with damaging ecological consequences, the government should:**

- **Amend the Resource Sustainability Act to feature a donation-specific clause.**

**To ensure that food donation infrastructure is adequate and society is incentivized to engage in donation, the government should:**

- **Publicly encourage corporations to participate in food donation programs.**
- **Create government grant opportunities for food donation infrastructure.**
- **Pass a food waste reduction incentive for food importers.**



# INTRODUCTION

Food loss and waste represents a major environmental, economic, and social challenge in Singapore. Policies designed to both prevent food loss and waste and promote food donation are critical in addressing the simultaneous burdens of climate change and food insecurity. Food loss and waste has increased by more than 20% over the last decade.<sup>2</sup> While Singapore has one of the highest gross domestic products (GDP) per capita in the region, 1 in 10 families suffer from food insecurity.<sup>3</sup> Recovering food waste and facilitating food donation are therefore critical in Singapore.

As a small island nation with a growing population, Singapore uses less than 1% of land for agriculture<sup>4</sup> and consequently imports 90% of food consumed from other nations and from off-shore Singaporean farms.<sup>5</sup> Singapore has a robust food security framework under the Singapore Food Agency (SFA), broadly categorized under three strategies known as the “3 Food Baskets”: (1) diversify import sources to reduce risk of reliance on any single food supply source, (2) grow local to provide a buffer supply in the event of overseas supply disruptions, and (3) grow overseas to help local companies expand abroad and export food back.<sup>6</sup> Singapore invests heavily in advanced and efficient food technology solutions and has elevated the reduction of food loss and waste as a national priority. However, food donation has not been included specifically among the Singapore government’s efforts and investments.

**SINGAPORE HAS ENACTED A ROBUST GOVERNMENT-LED CAMPAIGN CALLED “TOWARDS ZERO WASTE” THAT FOCUSES ON CLOSING THE FOOD SUPPLY CHAIN LOOP AND CREATING A CIRCULAR ECONOMY OF FOOD.**

Singapore has enacted a robust government-led campaign called “Towards Zero Waste” that focuses on closing the food supply chain loop and creating a circular economy of food.<sup>7</sup> However, the campaign focuses mostly on food waste treatment, with food donation only mentioned a few times. Singapore also recently passed the Resource Sustainability Act, but the legislation does not mention food donation.<sup>8</sup> In addition, no special government attention is given to food donation in the form of tax incentives, grants, or requirements/penalties. Finally, Singapore does not have a liability protection law that would shield food donors that act in good faith, another potential deterrent for widespread adoption of food donation practices.

In the absence of a comprehensive, binding legal framework on food loss and waste or food donation, private-sector initiatives have stepped in to promote greater food recovery. The Food Bank Singapore, for example, helps distribute perishable and nonperishable foods to the most vulnerable communities in the country. Despite the positive impact of these operations, food donors and food recovery organizations often encounter legal questions surrounding food donation. These challenges include possible exposure to legal liability if food recipients become ill, no tax incentives for in-kind food donations, and confusion over the meaning of date labels. The following sections briefly summarize some of the most common 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 AND POLICY RECOMMENDATIONS

## Date Labeling

### Issue Overview

A major driver of food waste and an obstacle to food donation is the general misconception about date labels such as “sell by,” “use by,” or “best by” on food products. Many donors and consumers interpret these date labels as indicators of food safety. Yet 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. Cautious donors and food recovery organizations, however, may discard food after the date even if the food is perfectly safe to donate and consume.

In other countries that have measured the impact of date labels, research shows that consumers generally confuse date labels as indicators of safety rather than quality. In the United Kingdom, for example, researchers found that consumers discard about 22% of food that they could have eaten due to confusion over date labeling.<sup>9</sup> Similarly, 84% of Americans report throwing away food after the expiration date due to safety concerns even if there is minimal risk of a foodborne illness at that time.<sup>10</sup> This confusion occurs in the home but also impacts food businesses’ willingness to donate and creates a stigma against past-date food among food donation recipients.

This cycle of confusion and waste occurs in Singapore under the current date labeling regime. According to a study conducted by the Singapore Environment Council (SEC) and Deloitte, a major driver of food waste in Singaporean homes is a misunderstanding of expiration labels. The study found that over 80% of consumers do not fully understand the difference between the three different labels (“use by,” “best before,” and “date of expiry”) used on product packaging; they cite this as a contributing factor to food waste.<sup>11</sup>

In Singapore date labeling regulations are standardized under the Food Regulations, which state that all specified prepackaged foods must contain a label consisting of one of four acceptable terms as well as a day, month, and year signifying the expiry date.<sup>12</sup> The “expiry date” is the “date after which the food . . . may not retain its normal wholesomeness, nature, substance, and quality.”<sup>13</sup> Acceptable expiry dates for prepackaged foods include: “use by,” “sell by,” “expiry date,” and “best before.”<sup>14</sup> If the prepackaged food is raw produce, the Food Regulations require that the date of packaging be stated as one of the following: “packing date,” “packed on,” or “PKD.”<sup>15</sup> The Food Regulations also state that “best before” has the same meaning as “use by,” and no distinction is drawn between date labels that indicate quality and date labels that indicate safety concerns.<sup>16</sup> While the specific requirements for labels are contained within the Food Regulations, the authorizing Sale of Food Act includes the direction to recall food items that are mislabeled or incorrectly identified.<sup>17</sup> Thus, all prepacked foods identified in the regulation must include a date label, but there is no distinction between the meaning of the various date labels.

The Food Regulations prohibit selling food past the expiry date no matter which label is used.<sup>18</sup> In addition, under the Food Regulations it is forbidden to “import, sell, consign or deliver any prepacked food with an expired date mark.”<sup>19</sup> Part III of the Food Regulations clarifies that the law applies to any food intended for human consumption, even if such food is offered as free gifts for charity.<sup>20</sup> Therefore, donation after the required label expiry date is not permitted.

Food donors frequently perceive date labels as scientifically determined to indicate the safety of the food and may assume that food donation is prohibited after the date has passed. This interpretation is reasonable in the absence of clear law or clarifying guidance. Since the Food Regulations prohibit the donation of food past the required label expiry date for prepackaged goods, potential donors are likely to discard rather than donate any food after its label date has passed, even if it is still safe for consumption and not required to be discarded.

## Recommended Policy Actions

### 1. AMEND THE FOOD REGULATIONS TO DISTINGUISH BETWEEN SAFETY-BASED AND QUALITY-BASED DATE LABELS.

Singapore's existing date labeling regime allows manufacturers to select from language that does not clearly convey whether the date refers to quality or safety. To remedy this confusion, the government should amend the Food Regulations to introduce a dual labeling system. This system should provide one standard label to indicate quality and another to indicate that the product may decline in safety after the date.

Many other countries and the food industry are moving toward this dual date labeling system as a way to reduce unnecessary food waste.<sup>21</sup> For example, the European Union requires manufacturers to select only one of two standard labels. "Best before" is required for foods where the label indicates quality, while "use by" or "expiration date" is required if the food safety risk increases after the date.<sup>22</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>23</sup> The Consumer Goods Forum, a global network of 400 consumer goods companies across 70 countries, has also called for a standardized dual date labeling system that distinguishes between quality and safety by establishing one term for each category and prohibiting the use of any other term.<sup>24</sup>

### 2. AMEND THE FOOD REGULATIONS TO PERMIT FOOD DONATION AFTER THE QUALITY-BASED DATE HAS PASSED.

Once the Singapore government has standardized date labels, they should additionally amend the Food Regulations under the Sale of Food Act to clarify that the same labeling scheme applies to food donated or purchased for only a nominal fee and that foods may be legally donated after the quality-based date. Food donors perceive date labels as indicating food safety and may assume that food donation is prohibited after a given date has passed. The Food Regulations and accompanying guidance should state clearly that the donation of past-quality-date foods is legally permissible while the donation of past-safety-date foods is prohibited.

This approach would support the donation of food products by clarifying that foods with a quality-based date are still safe even after the relevant date has passed. Consumers (including recipients of donated food), food donors, and food recovery organizations would be more certain as to the meaning of these dates. This approach may reduce the amount of food that is thrown away unnecessarily.

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

It is critical to promote corporate and consumer education and awareness on the meaning of date labels. Given that most Singaporeans (and people worldwide) 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 awareness.<sup>25</sup> Joint public- and private-sector initiatives may help ensure that stakeholders understand that date labels should not stand as a barrier to donation. From broadly circulated public health campaigns to guidelines designed to educate donors and corporations, an amalgam of creative solutions is needed to clarify the difference between quality and safety labels, especially if labels are updated and standardized to a dual labeling regime. Such new adjustments will require campaigns to educate and increase awareness among donors, food recovery organizations, and consumers about new label interpretations. Given their responsibility for food safety, SFA should produce these educational resources and provide categorical guidance to donors and recovery organizations on label interpretation for different types of foods, perhaps in partnership with the Ministry of Health, which disseminates dietary guidelines and nutrition education.<sup>26</sup> It is imperative that SFA helps the



food recovery organizations create these resources to ensure that they are effective and appropriate for the intended audience.

## Liability Protection for Food Donation

### 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. Other countries, including Argentina and the United States, have established protections for food donors and food recovery organizations. These protections limit the likelihood that these actors will be held legally or financially responsible for any resulting harm, provided they act in good faith and in accordance with relevant laws. In many countries, the lack of such explicit protective legislation results in the disposal of safe, surplus food in landfills rather than efficient redirection to vulnerable populations.

Singapore does not offer liability protections, often called “Good Samaritan” laws, for food donors or food recovery organizations. As a result, food donors may prefer to discard safe, surplus food rather than donate it out of concern that beneficiaries may attempt to hold them liable for any resulting harm. Especially when donating food to an intermediary, such as a food bank that may then distribute food directly to beneficiaries, food donors lack control over how the donated food is handled and stored prior to consumption. Without liability protection, food donation may be perceived as a potentially risky endeavor, even though food donors and food recovery organizations are unlikely to encounter a claim for damages.

### Recommended Policy Actions

#### **1. ENACT A NATIONAL GOOD SAMARITAN LAW APPLICABLE TO FOOD DONATION.**

To dispel these concerns and present food donation as a more attractive and less risky option, the government should adopt legislation that establishes clear liability protections for food donors and food recovery organizations that act in good faith, similar to those offered in Argentina and the United States. This new legislation will likely fall under the jurisdiction of SFA, as it is the agency primarily responsible for food safety legislation. Discussions about creating this law in Singapore are already under way.

In order to balance the interests of donors and food recovery organizations with those of the food recipients, any Good Samaritan law enacted in Singapore should require donated food to meet all relevant food safety laws and should cover both donors and the food recovery organizations receiving donated food. In addition, liability should remain when harm to the recipient is the result of intent, recklessness, or gross negligence.

With liability protections established in legislation, food donors would have a broader and clearer grant of protection, applicable to incidences of harm that may result from food that they believe is safe and wholesome but that somehow causes illness to the recipient.

## Tax Incentives and Barriers

### Issue Overview

Food donation helps 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. Tax laws can either help offset these expenses and incentivize donation, or they can create an additional barrier, contributing to greater food loss and waste. Corporate donors may be more likely to donate surplus food to food banks if they receive a charitable deduction or credit to offset the cost of transportation and logistics.

Singapore currently has no specific tax incentives or specific tax barriers related to food donation. Offering a tax or other financial incentive could encourage businesses to participate in food donation more readily. While Singapore has a Goods and Services Tax (GST), it does not create a barrier to food donation.

## Recommended Policy Actions

### 1. OFFER TAX INCENTIVES FOR FOOD DONATIONS MADE TO FOOD RECOVERY ORGANIZATIONS.

The process of donating food can incur costs to a business related to transportation, logistics, and staff. Food donors and recipient organizations alike shoulder general operational costs as well as expenses associated with selecting, packaging, storing, and transporting viable food items to donate. In many cases, without a significant tax incentive, it is easier and less expensive for potential donors to send surplus food to landfills as waste. Providing a tax credit or deduction could help offset these costs and increase food donation.

A number of countries have implemented tax incentives to encourage food donation. For example, in the United States, taxpayers that donate property that could have otherwise provided them income, including food products, are eligible for a tax deduction. US taxpayers that donate food are eligible for two deductions: the general deduction that applies to all charitable contributions and an enhanced tax deduction that offers a higher benefit specifically for qualified food donations.<sup>27</sup>

Under the Singaporean Tax Code, cash donations and specific in-kind donations (such as property, technology, and historical artifacts)<sup>28</sup> are generously incentivized with a 250% tax deduction for qualifying donations to institutions of a public character (IPCs).<sup>29</sup> However, there is currently no tax incentive for in-kind food donation. The government could, however, include in-kind food donation in the list of in-kind donations that are eligible for the generous tax deduction to incentivize the donation rather than disposal of consumable foods.

In order to manage costs, the Singaporean government could set certain limits on any tax incentive for in-kind food donation. For example, the government could limit the total credit or deduction allowed in a given tax year by permitting only a certain percentage of the donated food's value to be claimed or by capping the total dollar amount or percentage of income that can be claimed by a business. Before adopting such limits, the government should weigh the benefits against the potential deterrent that such limits may impose on food donation. To ensure donor accountability and the food's safety, the tax incentive should only be made available for donations to food recovery organizations/IPCs approved by the government.

Finally, to encourage the development of innovative food recovery models such as the social supermarkets or nonprofit discount grocery retailers that are emerging in the United States and Europe,<sup>30</sup> the tax deduction should also apply in instances where the consumer pays a nominal price for the food so long as the food is sold by a not-for-profit or IPC.<sup>31</sup> Any price boundary should be set at less than, for example, 10% of the market value of the food product to be considered eligible for the tax deduction.

## Donation Requirements and Food Waste Penalties

### Issue Overview

Mitigating and diverting food waste has a sizeable ecological impact. Food destined for landfills has profound negative consequences on the climate due to potent methane emissions from anaerobically digesting food substances.<sup>32</sup> Further, the wasteful ecological footprint of the land, water, and chemicals used to produce food that goes uneaten is increasingly damaging to the environment. For this reason, an ecological vantage point is crucial in discussions about long-term food safety, food security, and the circumvention of food waste to ensure a sustainable food system.

Singapore considered the environmental burden of food waste in its recent “Towards Zero Waste” campaign, which offers comprehensive guidance to businesses and consumers on the ecological consequences of food waste and how to limit food loss and properly dispose of organic waste to remedy the problem.<sup>33</sup> Further, the government recently passed the Resource Sustainability Act (RSA), which focuses on proper treatment and disposal of waste, including organic matter.<sup>34</sup> The purposes of the RSA are (1) to implement a framework where persons who profit from the supply of products bear the cost of collecting and treating these products when they become waste; (2) to encourage producers of packaging to reduce, reuse, or recycle packaging; and (3) to enable proper segregation and treatment of food waste.<sup>35</sup> While prohibiting the improper disposal of organic matter, the RSA does not mention food donation as a potential avenue for proper handling of food surplus.

Some countries have laws that require the donation of surplus food or impose monetary penalties for food that is sent to landfills when it is still suitable for human consumption. These measures, often termed “organic waste bans,” “donation requirements,” or “waste taxes,” have been enacted in certain parts of North America and Europe. Organic waste bans or taxes aim to encourage businesses to adopt strategies that mitigate food waste and promote more food donation and a consequently more sustainable food system. While Singapore has implemented the RSA, it does not specifically mention food donation as a potential avenue for surplus food that is still safe to consume.

## Recommended Policy Actions

### 1. AMEND THE RESOURCE SUSTAINABILITY ACT TO FEATURE A DONATION-SPECIFIC CLAUSE.

The government should amend the RSA to require that surplus food that is still suitable for human consumption be donated where feasible and safe. In order to institutionalize this, the RSA may impose a food donation requirement for any food items that are still within safe bounds. Provisions could require restaurants and other establishments that sell prepared food to package and donate all food items that have been prepared but not sold or consumed, provided the items are still safe for consumption. In this way, the RSA would prohibit the disposal of foods that would otherwise be appropriate for donation.

Further, in helping businesses and consumers identify the best strategy to mitigate food waste—and thereby protect food security—the SFA could model resources off of Singapore’s AVA 2013 Food Security Roadmap<sup>36</sup> and the current Towards Zero Waste Circular Food blueprint.<sup>37</sup> A clear graphic indicating food waste mitigation priorities, specifically noting food donation, would benefit consumers and industry alike. This may offer an additional opportunity to officially recognize donated food as the “fourth food basket”<sup>38</sup> in Singapore’s National Food Security framework.

## Government Grants and Incentives

### Issue Overview

Government grant and incentive programs can be an important resource for food donation initiatives, especially as an alternative or supplement to tax incentives. For example, government grants can help food donors and food banks acquire equipment and resources necessary for gleaning, storing, processing, and transporting food for donation. Government funding can also support new technological innovations to make food donation more efficient and sustainable. Further, government recognition programs can function as a significant incentive for food donors, recognizing that positive public relations may play a significant role in consumer behavior. To date, Singapore does not offer national grants for food donation, nor has the government created any recognition programs.

## Recommended Policy Actions

### 1. PUBLICLY ENCOURAGE CORPORATIONS TO PARTICIPATE IN FOOD DONATION PROGRAMS.

Current and future food waste mitigation is critical to ensure there is enough food to feed the world's growing population in a sustainable way. The global crisis of food waste has economic, social, and environmental dynamics and requires a society-wide collaborative approach. In order to create a culture of food philanthropy and encourage corporate donors to make food donations a priority, SFA should publicly recognize donors and charitable entities for their food donation efforts on an annual basis. Creating an organized database of food donors or food banks will not only allow for more robust data analysis but also enable routine recognition of generous donors. This recognition and prioritization of food donation on top of proposed generous tax incentives will inspire potential donors to participate and could motivate wasteful companies to join the ranks of impactful food donors. Creating a corporate food donation pledge is also an encouraging way to celebrate and solidify the commitment of potential donors to donate a certain percentage of their surplus food. Further, creating an annual financial award for innovative and emerging technologies in the food donation space could further incentivize corporate engagement in this space.

### 2. CREATE GOVERNMENT GRANT OPPORTUNITIES FOR FOOD DONATION INFRASTRUCTURE.

Grants and incentive programs offer an important resource for food donation initiatives, as cost is one of the main barriers preventing food businesses from donating. More specifically, transportation and storage costs are often cited as the main expenses that manufacturers, retailers, and restaurants need to overcome to donate food.<sup>39</sup> This is particularly true in countries like Singapore where there are no tax incentives to offset the costs of donation. The study conducted by SEC and Deloitte to identify drivers of waste in Singapore found that food waste occurs due to disease or pests in farms and warehouses, broken cold chain management, and inadequate infrastructure to prevent spoilage.<sup>40</sup> Therefore, tailored grants and investments in infrastructure will be equally critical in reducing the amount of food lost across the food supply chain.

A number of countries have implemented grant programs to encourage food recovery. For example, in 2019 Argentina's Ministry of Agribusiness launched a contest to grant non-reimbursable financing for innovative food waste solutions in Argentina's horticultural sector.<sup>41</sup> The grant is administered under the government's National Food Loss and Waste Reduction Program and in partnership with the Inter-American Development Bank. Additionally, in an effort to incentivize states to implement food waste reduction plans, the US Congress created the Compost and Food Waste Reduction Pilot program through the Agriculture Improvement Act of 2018, which authorized funding of up to US\$25 million for the US Department of Agriculture to support pilot projects in at least 10 states to develop and implement municipal compost plans and food waste reductions plans.<sup>42</sup> These pilot programs will help create new infrastructure and incentives to recover food and address the harmful environmental impacts of food waste in landfills.

As NEA already provides grants to assist in developing the infrastructure required to treat food waste on-site or transport food waste to an external treatment location under the RSA, grants could also extend to food donation capacity building and transportation to further augment businesses' ability to participate in food donation. Grant funding could go to donor businesses or to food banks.

### 3. PASS A FOOD WASTE REDUCTION INCENTIVE FOR FOOD IMPORTERS.

As an alternative to the proposed food waste penalty for importers, the government might consider an incentives-based program, which financially rewards traders and importing companies for salvaging and donating safe

food that would otherwise be discarded. The incentives should encourage those involved in the import of food to donate rather than dispose of food that does not meet certain standards but remains within the bounds of safe human consumption. By using an incentive model for donating food at port that would otherwise be discarded, importers will not be dissuaded from continued import into Singapore, and more food will likely be recovered and donated. A grant program could also assist with the funding and logistics required to transport food from port to food recovery organizations. Assistance in capacity building, personnel training, transportation, and storage infrastructure at the point of food inspection will facilitate the process of donation and encourage broad participation to limit this source of food loss.

## **CONCLUSION**

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While these policy recommendations are intended to help strengthen food donation in Singapore, 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.
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- <sup>12</sup> Food Regulations § 10(2).
- <sup>13</sup> *Id.* § 1.
- <sup>14</sup> *Id.* § 10(2).
- <sup>15</sup> *Id.* § 10(5).
- <sup>16</sup> *Id.* § 10(10).
- <sup>17</sup> Sale of Food Act, Cap 283, 1973, § 10F(2)(d).
- <sup>18</sup> Food Regulations § 10A(b) & 10(2). See also, *Understanding Food Nutrition Labels*, SINGAPORE FOOD AGENCY, <https://www.sfa.gov.sg/food-information/labelling-packaging-information/understanding-food-nutrition-labels>.
- <sup>19</sup> Food Regulations § 10A(b).
- <sup>20</sup> *Id.* § 13(3).
- <sup>21</sup> EUROPEAN PARLIAMENT, BRIEFING: 'BEST BEFORE' DATE LABELS: PROTECTING CONSUMERS AND LIMITING FOOD (2015), [http://www.europarl.europa.eu/RegData/etudes/BRIE/2015/548990/EPRS\\_BRI\(2015\)548990\\_REV1\\_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/BRIE/2015/548990/EPRS_BRI(2015)548990_REV1_EN.pdf).
- <sup>22</sup> 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).
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- <sup>27</sup> See I.R.C. § 170.
- <sup>28</sup> *Donations and Tax Deductions*, INLAND REVENUE AUTHORITY OF SINGAPORE, <https://www.iras.gov.sg/irashome/Other-Taxes/Charities/Donations-and-Tax-Deductions>.
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- <sup>30</sup> Jay Rayner, *The rise of social supermarkets*, THE GUARDIAN (2019), <https://www.theguardian.com/society/2019/may/19/social-supermarkets-food-poverty-jay-rayner>.
- <sup>31</sup> *Id.*
- <sup>32</sup> Vermeulen, S.J et al., *Climate change and food systems*, ANNUAL REVIEW OF ENVIRONMENT AND RESOURCES (2012).
- <sup>33</sup> *Towards Zero Waste Singapore: Food Waste*. TOWARDS ZERO WASTE, <https://www.towardszerowaste.gov.sg/foodwaste>.
- <sup>34</sup> Resource Sustainability Act 2019, Act 29 of 2019 (Singapore).
- <sup>35</sup> Resource Sustainability Act, Act 29 of 2019, § 1. 3(a)-(c) (Singapore).
- <sup>36</sup> *Singapore's Food Security Roadmap*, AGRI-FOOD & VETERINARY AUTHORITY SINGAPORE, 2013a.
- <sup>37</sup> TOWARDS ZERO WASTE SINGAPORE, *Closing the Food Waste Loop*, <https://www.towardszerowaste.gov.sg/zero-waste-masterplan/chapter3/food>.
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- <sup>40</sup> *Id.* at 37.
- <sup>41</sup> *Contest: #SinDesperdicioHorticola*, <https://sindesperdicio.net/en/challenges1> (last visited Dec. 18, 2019).
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