



THE GLOBAL  
**FOOD DONATION**  
POLICY ATLAS

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# GHANA **LEGAL GUIDE**

FOOD DONATION  
LAW AND POLICY

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## Authors

This report was written by the following staff and students at the Harvard Law School Food Law and Policy Clinic (FLPC): Joseph S. Beckmann, Trevor Findley, Jasmine Norris, Dan Kim, Sophie DeBode, and Emily Broad Leib.

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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 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 the Harvard Law School Food Law and Policy Clinic (FLPC) and The Global FoodBanking Network (GFN). To learn about and compare the food donation laws and policies for the countries FLPC has researched to date, visit [www.atlas.foodbanking.org](http://www.atlas.foodbanking.org).

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

The Harvard Law School Food Law and Policy Clinic (FLPC) serves partner organizations and communities by providing guidance on cutting-edge food system legal and policy issues, while engaging law students in the practice of food law and policy. 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/food-law-and-policy](http://www.chlpi.org/food-law-and-policy).



## About The Global FoodBanking Network

The Global FoodBanking Network (GFN) supports community-driven solutions to alleviate hunger in more than 40 countries. While millions struggle to access enough safe and nutritious food, nearly a third of all food produced is lost or wasted. GFN is changing that. GFN believes food banks directed by local leaders are key to achieving Zero Hunger and building resilient food systems. For more information, visit [www.foodbanking.org](http://www.foodbanking.org).



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# INTRODUCTION

## PURPOSE OF THIS GUIDE

Food loss and waste (FLW) 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.<sup>1</sup> This amounts to approximately 1.3 billion tons of food each year that ends up in landfills.<sup>2</sup> At the same time, current data indicate that between 720 and 811 million people were hungry in 2020<sup>3</sup> and that more than 2 billion people were unable to regularly access safe, nutritious food in 2019.<sup>4</sup> Thoughtful public policies can help address these troubling trends and augment food system resilience, aiding in food recovery for social benefit and mitigating the environmental costs of excess production and loss.

FLW occurs at every stage of the supply chain and generates significant social, environmental, and economic costs: food that is ultimately lost or wasted has a huge carbon footprint of 3.3 gigatons,<sup>5</sup> using roughly 28% of agricultural land<sup>6</sup> and accounting for 8%, or 70 billion tons, of total global greenhouse gas emissions.<sup>7</sup> Collectively, this damage costs approximately 8.35 trillion Ghanaian cedi (GHC), or US\$940 billion, per year.<sup>8</sup> Meanwhile, more than 820 million people are undernourished and one in nine is food insecure.<sup>9</sup> 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.<sup>10</sup>

In many countries, food donation is 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 and FLW continue to rise, new and 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.<sup>11</sup> This innovative partnership maps the laws and policies affecting donations in several countries around the world. 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 Ghana**, where 50.2% of the population experienced moderate to severe food insecurity between 2019 and 2021<sup>12</sup> and where roughly 35%, or 3.2 million metric tons, of food is wasted each year.<sup>13</sup> While current data on Ghana's total FLW is limited, recent studies estimate that household food waste contributes to roughly 2.56 million tons per year.<sup>14</sup> FLPC and GFN, in collaboration with partners in Ghana,<sup>15</sup> have developed this resource to help food banks, charitable food redistributors, and other intermediaries (hereinafter collectively referred to as "food recovery organizations") and food donors understand the relevant legal frameworks that impact food waste and donation efforts in Ghana. This Legal Guide also serves as a resource for individuals and institutions 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 Ghana, 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, date labeling laws, “Good Samaritan” or liability protection laws, tax incentives for food donation and/or tax policy disincentives, waste diversion laws that penalize food waste or require donation or recovery, government grants and incentives for donation, national food waste policies or strategies, and other miscellaneous laws relevant to food waste mitigation and food donation.

## STATE OF FOOD INSECURITY, FOOD LOSS, WASTE, AND RECOVERY IN GHANA

Policies to promote food donation gain new importance when a country is battling issues of both food waste and food insecurity, among greater socioeconomic challenges. Ghana is one of the fastest-growing economies in Sub-Saharan Africa,<sup>16</sup> yet approximately 50.2% of the population is food insecure.<sup>17</sup> An estimated 25.5% of the Ghanaian people live in poverty, 8.4% of whom live in extreme poverty.<sup>18</sup> In 2020 Ghana’s rapid economic growth (7% from 2017 to 2019) was halted by the COVID-19 pandemic and a sharp decline in commodity exports. This caused the country’s gross domestic product (GDP) growth rate to reach an historic low of 0.4% and the population’s poverty rate to increase.<sup>19</sup>

**GHANA IS ONE OF THE FASTEST-GROWING ECONOMIES IN SUB-SAHARAN AFRICA, YET APPROXIMATELY 50.2% OF THE POPULATION IS FOOD INSECURE.**

Despite a rebound of Ghana’s economy following the COVID-19-induced slowdown (growth is estimated to have reached 4.1% in 2021 and is expected to reach 5.5% in 2022), Ghana continues to battle widespread inequality and rising food insecurity.<sup>20</sup> Although more than half of the population works in the agriculture sector, more than half of the population is also food insecure to some degree.<sup>21</sup> Estimates predict that the pandemic worsened food insecurity, with more than 40% of Ghanaians reporting that they have had to limit portions or reduce meals since 2020.<sup>22</sup>

### Ghana by the numbers

Population <b>33,100,000</b>	Prevalence of Moderate to Severe Food Insecurity <b>50.2%<sup>23</sup></b>	World Bank Classification <b>Lower-middle income<sup>24</sup></b>
Median Age <b>21.5 years</b>	Food Security Index <b>52</b>	Human Development Index <b>0.596</b>
GDP (USD) <b>\$77.59 billion</b>	GINI Index (income inequality) <b>43.5<sup>25</sup></b>	Food Loss and Waste (FLW) Estimate <b>3.2 million tons<sup>26</sup></b>
Poverty Rate <b>25.5%<sup>27</sup></b>	Food Sustainability Index <b>56<sup>28</sup></b>	

The Ghanaian government has consistently demonstrated awareness of the food insecurity challenges facing the country and has pursued initiatives to improve the situation. These initiatives include the *Ghana Shared Growth and Development Agenda*,<sup>29</sup> the *Coordinated Programme for Economic and Social Development Policies*,<sup>30</sup> the *Medium Term Agriculture Sector Investment Plan*,<sup>31</sup> the *Food and Agriculture Sector Development Policy*,<sup>32</sup>

and the *Planting for Food and Jobs Program*.<sup>33</sup> However, none of these initiatives discuss food donation as a priority action area when addressing food insecurity.

Ghana has taken action to minimize FLW through the following initiatives:

To reduce food spoilage and enhance the quality of life of the rural poor, Ghana funded the Village Infrastructure Project (VIP) between 1998 and 2004.<sup>34</sup> The main objective of this program was to provide financial resources for the development of basic village infrastructure that could be maintained by the local governments.<sup>35</sup> The infrastructure focused on rural water, transportation, distribution, and development of handling and storage facilities to support the food system in Ghana.

To address food waste and food insecurity in Ghana, the National Food Buffer Stock Company (NAFCO), a government initiative,<sup>36</sup> aims to purchase and properly store surplus maize, paddy rice, and soya beans from farms. It then distributes these items to schools and state institutions to increase the country's food security. NAFCO operates under the Ministry of Food and Agriculture (MOFA) and collaborates with farmers to ensure that their farms are producing high yields. Through this work, NAFCO successfully lowered the price of fertilizers used by farmers, increased farm production, and supplied senior high schools in Ghana with local rice.

**TO ADDRESS FOOD WASTE AND FOOD INSECURITY IN GHANA, THE NATIONAL FOOD BUFFER STOCK COMPANY (NAFCO), A GOVERNMENT INITIATIVE, AIMS TO PURCHASE AND PROPERLY STORE SURPLUS MAIZE, PADDY RICE, AND SOYA BEANS FROM FARMS.**

The Ghanaian government has also demonstrated an interest in addressing issues of food waste as a member state of the African Union,<sup>37</sup> a continental body consisting of all 55 African countries. In 2014 the heads of state and government of the African Union adopted concrete agricultural goals to be attained by 2025 through the *Malabo Declaration on Agriculture and Postharvest Losses*.<sup>38</sup> While food donation is not directly mentioned in this declaration, each member state committed to developing a national investment plan to specifically reduce postharvest food losses. However, Ghana has not taken significant action since it signed the declaration in 2014.

In addition to government-led policy responses to FLW, private-sector actors including food banks actively promote the rescue and donation of surplus food to mitigate hunger and food insecurity. Food For All Africa (FFA), created in Ghana by Chef Elijah Amoo Addo and the largest food bank in Sub-Saharan Africa, has a nationwide network of 245 vetted community-based beneficiaries and organizations.<sup>39</sup> FFA recovers 13 tons of edible food each month and distributes it to more than 5,435 beneficiaries and beneficiary organizations.<sup>40</sup> It served 80,000 individuals during the COVID-19 pandemic.<sup>41</sup> An FFA survey identified methods to increase food donation in Ghana. It estimates that 92% of stakeholders across the food supply chain would start donating their surplus food if Ghana developed a national food donation policy.<sup>42</sup>

As Ghana seeks to reduce FLW and mitigate 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 Ghana's food donation legal framework and address the issues most likely to arise for food donors, food recovery organizations, policymakers, and other interested stakeholders.

**FOOD FOR ALL AFRICA (FFA), CREATED IN GHANA BY CHEF ELIJAH AMOO ADDO AND THE LARGEST FOOD BANK IN SUB-SAHARAN AFRICA, HAS A NATIONWIDE NETWORK OF 245 VETTED COMMUNITY-BASED BENEFICIARIES AND ORGANIZATIONS. FFA RECOVERS 13 TONS OF EDIBLE FOOD EACH MONTH AND DISTRIBUTES IT TO MORE THAN 5,435 BENEFICIARIES AND BENEFICIARY ORGANIZATIONS.**

# OVERVIEW OF GHANA'S RELEVANT LEGAL FRAMEWORK

Ghana's laws impacting food loss, waste, recovery, and donation are predominantly adopted at the national level, where the Ghanaian Constitution of 1992 is the primary and supreme source of law, taking precedence over all other forms of law, written and unwritten.<sup>43</sup> Article 11 states that hierarchically below the constitution are enactments made by or under the authority of the Parliament, or legislature; any orders, rules, and regulations made under a power conferred by the constitution or any other law; existing law; and the common law.<sup>44</sup> The constitution also establishes a government system where power is distributed between national and local government.<sup>45</sup>

The national level of government has both an executive and legislative branch. The executive branch includes the president, a vice president, the Council of State, and members of the presidential cabinet.<sup>46</sup> The president appoints the Council of State, in consultation with Parliament, to advise the president.<sup>47</sup> Legislative power is held by the Parliament, which consists of 275 members and the speaker, assisted by two deputy speakers.<sup>48</sup> Under Article 93(2) of the constitution, the legislative power of Ghana is fully vested in Parliament and exercised in accordance with the constitution.<sup>49</sup> Chapter 13 vests Parliament with financial control of the budget.<sup>50</sup> The president may refer bills to the Council of State for comments or to the Parliament. However, Parliament is only required to consider these and is not bound by them.<sup>51</sup> A bill passed by Parliament must be presented to the president for his assent.<sup>52</sup> The law states that unless the president refers a bill to the Council of State for its consideration and comment, the president must assent to or refuse the bill within seven days after its presentation.<sup>53</sup> If the president refuses a bill, within 14 days the president must either (1) present a memorandum to the speaker stating which provisions of the bill Parliament should reconsider, including recommendations for amendments if any or (2) inform the speaker that the bill has been referred to the Council of State for consideration and comment.<sup>54</sup> After the Council of State has offered comments on the bill to Parliament, the bill is again referred to the president.

No bill becomes a law until it is duly passed and assented to and does not come into force unless it is published in the *Ghana Gazette*.<sup>55</sup> Within this political structure, Parliament can establish laws and policies relevant to food loss, waste, and donation in accordance with the constitution. The judicial system of Ghana is broadly based on English common law, and courts can interpret, apply, and enforce the laws of Ghana.<sup>56</sup>

Chapter 20 of the constitution also establishes a decentralized system of local government and administration that distributes functions between the national government and regional governments as well as allows some functions to concurrently fall under the jurisdictions of both governments.<sup>57</sup> Matters of food regulation fall under the national government with only some enforcement of national provisions falling on local jurisdictions as described later in this Legal Guide.<sup>58</sup> Beyond the national government, Ghana is divided into 16 regions: Ahafo, Ashanti, Bono, Bono East, Central, Eastern, Greater Accra, North East, Northern, Oti, Savannah, Upper East, Upper West, Volta, Western, and Western North.<sup>59</sup> Each region has a local government consisting of a District Assembly and a regional minister, who is appointed by the president of Ghana. Parliament and the regional District Assemblies have concurrent jurisdictions on issues related to agriculture, public health, and the environment.<sup>60</sup>

## NATIONAL GOVERNMENT FOOD-RELATED AGENCIES

The agencies most relevant to the issues discussed in this Legal Guide include the Food and Drugs Authority (FDA), the Ministry of Food and Agriculture (MOFA), and the Ghana Standards Authority (GSA). The FDA, formerly known as the Food and Drugs Board, is the primary authority on food in Ghana.<sup>61</sup> It is responsible for the inspection, certification, and proper distribution of food and food products.<sup>62</sup> The Food Division of the FDA

protects the availability of safe and quality food on the Ghanaian market.<sup>63</sup> Part of the FDA's mandate includes drafting bills, guidelines, and codes of practice that apply to food.<sup>64</sup>

MOFA, part of the Ghanaian government's executive branch, develops and executes policies and strategies for the agricultural sector.<sup>65</sup> Specifically, it establishes the policy framework and action plans for attaining self-sustained growth in all agricultural subsectors by seeking food security, emergency preparedness, improved growth in incomes, increased competitiveness and enhanced integration into domestic and international markets, and sustained management of land and environment.<sup>66</sup> MOFA facilitated the preparation of both the Food and Agriculture Sector Development Policy and the Medium Term Agriculture Sector Investment Plan, discussed earlier in this Legal Guide.<sup>67</sup>

The GSA, formerly the Ghana Standards Board, is the Ghanaian government agency responsible for maintaining acceptable standards for products and services and sound management practices in industries and public institutions.<sup>68</sup> It was established by decree of the Ghanaian government under the Standards Authority Act 173, 1973 (NRCD) to establish and promulgate standards in industry and commerce; promote industrial efficiency and development; and promote standards in the field of public and industrial welfare, health, and safety.<sup>69</sup> The GSA established the Ghana Standards Board (Food, Drugs and Other Goods) General Labelling Rules, 1992 (L.I. 1541).<sup>70</sup>

## RELEVANT NATIONAL LAW

Four laws encapsulate the legislative framework for Ghanaian food law:<sup>71</sup> the Public Health Act 851, 2012; the Food and Drugs Act, 1992 (P.N.D.C.L. 305B); the Food and Drugs (Amendment) Act 523, 1996; and the Ghana Standards Board (Food, Drugs and Other Goods) General Labelling Rules, 1992 (L.I. 1541).

### ***Public Health Act 851, 2012***

The Ghanaian Public Health Act 851, 2012 (PHA) provides laws pertaining to public health, including the prevention of disease and the promotion, safeguard, maintenance, and protection of human and animal health in Ghana.<sup>72</sup> Part 7 of the PHA establishes the FDA to provide and enforce standards for the sale of food, herbal medicinal products, cosmetics, drugs, medicinal devices, and household medical substances.<sup>73</sup> The PHA empowers the FDA to develop standards for food, monitor compliance with said standards, and advise the minister for health on measures to protect consumer health and effective implementation of food regulations.<sup>74</sup> To achieve this objective, the PHA grants the FDA the power to monitor compliance through District Assemblies and other agencies.<sup>75</sup> The PHA also sets forth a registration requirement for food to be sold and distributed in Ghana, parameters for importation and exportation of food, and food safety standards that apply to both the sale and donation of food.<sup>76</sup>

### ***Food and Drugs Act, 1992 (P.N.D.C.L. 305B) and Food and Drugs (Amendment) Act 523, 1996***

The Food and Drugs Act (FDA 305B) provides standards for the sale of food and drugs in the country.<sup>77</sup> It covers food purchased or offered as a prize or reward in connection with advertising, marketing, or entertainment.<sup>78</sup> The FDA 305B expounds upon the standards outlined in the PHA by further standardizing food, including what constitutes unwholesome or poor-quality food or food that is unfit for human consumption.<sup>79</sup> The FDA 305B also establishes enforcement penalties for violations of its standards.<sup>80</sup>

The Food and Drugs (Amendment) Act 523, 1996 (FDA Amendment)<sup>81</sup> revised the provisions set forth in the FDA 305B to align the law with the Ghanaian constitution. The majority of the amendments to the FDA 305B are minor changes in language. The FDA Amendment also adds provisions addressing deception of consumers.<sup>82</sup>

### ***Ghana Standards Board (Food, Drugs and Other Goods) General Labelling Rules, 1992 (L.I. 1541) and FDA's Guidelines for the Labeling of Prepackaged Foods***

As mentioned above, the GSA established the General Labelling Rules, 1992 (L.I. 1541).<sup>83</sup> These rules provide specifications on food and drug labeling that must be followed to sell, distribute, or import food in Ghana.<sup>84</sup> These standards specifically set forth date labeling standards.<sup>85</sup> Guidelines on the use of date labels on food products are further described in the FDA's Guidelines for the Labeling of Prepackaged Foods (FDA Labeling Guidelines).<sup>86</sup> Under part 7, section 148 of the PHA, these guidelines apply to the labeling of all prepackaged foods distributed, offered for sale, or intended for human consumption that are locally manufactured, produced, processed, or imported.<sup>87</sup>

## OTHER NATIONAL LAWS

In addition to the aforementioned legal frameworks, other national laws directly or impliedly impact food recovery and food donation in Ghana. For example, the Ghana Revenue Authority Act 791, 2009, establishes the Ghana Revenue Authority (GRA), which handles all compliance with relevant tax laws in Ghana.<sup>88</sup> Additionally, the Income Tax Act 896, 2015<sup>89</sup> and the Value Added Tax (VAT) Act 870, 2013<sup>90</sup> govern the national tax system. Ghana also adopted a National Food Safety Policy in April 2015<sup>91</sup> to coordinate the regulation of food safety and define the role of stakeholders to ensure public health and facilitate trade in food.<sup>92</sup> The Sale of Goods Act 137, 1962 provides some consumer protection provisions and seller obligations.<sup>93</sup>

## REGIONAL LAW

District Assemblies, which hold the legislative power for regions, can also pass laws that impact food loss, waste, and recovery according to the existing legal framework set forth by the national government and the Constitution of Ghana.<sup>94</sup> District Assemblies can provide guidance, give direction to, and supervise all other administrative authorities in the respective region.<sup>95</sup> Each region of Ghana can enact their own regional laws on certain matters, including public health, agriculture, and the environment.<sup>96</sup> While these laws may go beyond those at the national level, they must not go against the laws of and authority granted under the Ghanaian constitution.<sup>97</sup> To date, no legislation or regulation at the regional level addresses food donation.

# 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. Potential donors are often uncertain as to which food safety regulations apply to donated food, as opposed to purchased food, as well as the steps necessary to safely donate food in compliance with applicable regulations. As a result, safe, surplus food that could be redirected to populations in need is instead destined for landfills. Ghana's PHA does explicitly discuss food safety laws as they pertain to food donation. However, the reference to food donation is solely in the context of donated food offered in very specific circumstances as described below.

The specific circumstances under which Ghana's food safety laws apply to food donation are contained within part 7, section 102 of the PHA.<sup>98</sup> Part 7 establishes the FDA and grants the FDA the authority to provide and enforce standards for the sale of food.<sup>99</sup> This provision specifically states that the FDA is responsible for enforcing standards for the **sale** of food and makes no explicit reference to the FDA's authority over donated food.<sup>100</sup> No other law or regulation pertaining to food safety in Ghana references food donation.

The PHA mandates food that is sold, manufactured, imported, exported, or distributed to be registered with the FDA.<sup>101</sup> Food can only be registered—and therefore sold and presumably donated—if it is fit for human consumption, unadulterated, properly handled, and stored and if it does not contain any deceptive advertising labels or claims.<sup>102</sup> Food is considered adulterated if it is damaged, of “poor quality,” or has undergone a change to its weight or list of ingredients.<sup>103</sup>

The PHA also regulates the buildings and facilities where food is manufactured, handled, transported, and stored. It does not explicitly state that a food bank or food recovery organization is included under its food safety regulations. However, since the PHA references that no food can be offered or sold without FDA registration in section 97, it is likely that food banks and food recovery organizations would have to abide by these rules because donated food is being “offered” to the public.<sup>104</sup> Because the PHA expressly prohibits the sale, service, or offering of poor-quality food,<sup>105</sup> food banks and food recovery organizations must adhere to its provisions.

Under section 101 of the PHA, a person may only sell food that adheres to all the prescribed standards (i.e., unadulterated, fit for human consumption, properly handled and stored, and properly labeled).<sup>106</sup> Section 102 of the PHA states that the same applies to food intended for human consumption that is “offered as a prize, grant, donation or a reward,” for entertainment to which the public is admitted for free or for payment, for advertisement purposes, or in furtherance of a trade or business.<sup>107</sup> While this references food safety for donation, it is only with respect to food that is donated for entertainment or advertising purposes. These foods must adhere to all safety requirements in the PHA. It is not clear whether these food safety laws apply generally to food donations outside of the entertainment or advertisement context. Consequently, in the food donation context, there is no specific law, regulation, or guidance on best practices for donating food in Ghana.

## DATE LABELING

Date labels affixed to food products are a major driver of food waste but can also be 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, even though some food standards may not be directly relevant to food safety. And while fresh products like fruits and vegetables will appear visibly spoiled when they are no longer safe to consume, this can be difficult to gauge with 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” passes. Intermediaries may refuse to accept donated food after this date, deeming it unfit for human consumption.

Despite this interpretation, date labels such as those expressed as “best before” may indicate freshness, taste, or quality rather than food becoming unsafe after the specified date passes. Manufacturers use a variety of quality-based methods to determine the time frame for label dates, all of which reflect when the food will be at its “peak quality.”<sup>108</sup> 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.<sup>109</sup> 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.<sup>110</sup>

Food donors and food recovery organizations may encounter similar challenges when attempting to discern the appropriate meaning and application of date labels in Ghana. Ghana’s date labeling scheme is set out in the Ghana Standards Board (Food, Drugs and Other Goods) General Labelling Rules, 1992 (L.I. 1541) (hereinafter the “GSB Labeling Rules”)<sup>111</sup> and the FDA’s Guidelines for the Labeling of Prepackaged Foods (hereinafter the “FDA Labeling Guidelines”).<sup>112</sup> Further, Ghana is a member state of the Food and Agriculture Organization of the United Nations’ *Codex Alimentarius* International Food Standards.<sup>113</sup> As such, Ghana has a provision within its FDA Labeling Guidelines that requires all labels to adhere to the prescribed GSB Labeling Rules, the FDA Labeling Guidelines, and, “any other Codex standards.”<sup>114</sup>

The GSB Labeling Rules and the FDA Labeling Guidelines—described in detail below—follow the *Codex Alimentarius's* 2010 General Standard for the Labelling of Prepackaged Foods.<sup>115</sup> This means that Ghana's date labeling scheme is not current with the *Codex Alimentarius's* 2018 update to the General Standard for the Labeling of Prepackaged Foods, which establishes a dual date labeling scheme with a clear delineation between quality-based and safety-based labels.<sup>116</sup>

The GSB Labeling Rules mandate that all foods must be marked with an “indication of the minimum durability.”<sup>117</sup> While these standards do not explicitly state if this definition includes donated food, in-country stakeholders interpret it as such.<sup>118</sup> Foods that do not require a date label include fresh fruits, vegetables, wines, beverages containing 10% or more alcohol by volume, bakers' or pastry-cooks' wares, vinegar, food grade salt, solid sugars, confectionary products consisting of flavored and/or colored sugars, and chewing gum.<sup>119</sup>

The date of minimum durability must be indicated as both a date of manufacture and expiration date *or* either a “best before date” or “use-by date.”<sup>120</sup> This means that some foods may contain two labels, while others contain only one. The date of minimum durability is the “date which signifies the end of the period under any stated storage conditions during which the product will remain fully marketable and will retain any specific qualities for which tacit or express claims have been made[,] however, beyond the date the food may still be perfectly satisfactory.”<sup>121</sup> The “best before” date is therefore understood to indicate food quality rather than food safety. The FDA Labeling Guidelines state that a date of minimum durability is considered the “best before” date.<sup>122</sup>

They also define “date of manufacture,” “date of packaging,” “sell-by date,” and “use-by date” as follows:

- Date of manufacture: the date on which the food becomes the product as described.
- Date of packaging: the date on which the food is placed in the immediate container in which it will be ultimately sold.
- Sell-by date: the last date of offer for sale to the consumer after which there remains a reasonable storage period in the home, although the reasonable storage period is not defined.
- Use-by date (or recommended last consumption date, expiration, or expiry date): the date which signifies the end of the estimated period under any stated storage conditions, after which the product probably will not have the quality attributes normally expected by consumers and after which the food should not be regarded as marketable.<sup>123</sup>

While the GSB Labeling Rules and the FDA Labeling Guidelines define date labeling terms, they do not specify when to affix these terms. Instead, they allow manufacturers to choose between any of the aforementioned terms as well as use dates of manufacture and packaging.

For purposes of donation, Ghana's date labeling legal framework does not convey whether food may be donated after the “date of minimum durability” (i.e., the “best before” date).<sup>124</sup> As noted above, the regulation states that food is not marketable after the “use-by date,” while the “best before” date says food may remain “fully satisfactory” even after this date passes.<sup>125</sup> At the same time, the law does not make any statement to explicitly allow the donation of these past-date foods. Therefore, to be safe, donors and food recovery organizations often throw away foods past their date, particularly since there is no assurance of whether the date indicates quality or safety.<sup>126</sup>

On the other hand, these laws do not assert that the foods are unsafe to eat after the expiration date or explicitly prohibit food donation after the affixed date passes. Some food businesses change the date label of food products to extend their marketability.<sup>127</sup> However, experts, donors, and food recovery organizations in Ghana generally agree that the date labeling framework prohibits donations of any food past the expiration date.

To summarize, food date labels in Ghana are required on most food products with some specific exceptions. This framework allows for the producer or manufacturer to choose from a myriad of terms to use. Even though

some labels seem to connote quality, it is not clear whether food can be donated past date. Yet, it seems likely that food may be donated after this date if the date is amended on the label.

## LIABILITY PROTECTIONS FOR FOOD DONATION

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. To address this fear, several 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 if they follow food safety rules. Ghana does not provide explicit legal protections for food donors and food recovery organizations in the event someone falls ill from donated food. Under the existing frameworks, food donors and food recovery organizations may face liability in the event a beneficiary alleges harm arising from donated food.

The Constitution of Ghana provides for fundamental human rights and freedoms, including the protection of Ghanaians' health and safety, compensation for loss or injury, and the right of the government to seize goods that may be injurious to public health.<sup>128</sup> The constitution also allows Parliament to enact legislation to advance these rights.<sup>129</sup> Generally, claims of harm arising from goods including food may be brought under the FDA 305B or the Civil Liability Act of 1963.<sup>130</sup>

The FDA 305B is mainly concerned with protecting consumers from unwholesome foods. A person who offers a food intended for, but unfit for, consumption commits an offense, but they may prove themselves not guilty if they supply proof they did not know the food was unfit for human consumption.<sup>131</sup> This means that if food is unwholesome under the definitions of the FDA 305B and a manufacturer, producer, or retailer intentionally offers it for sale, they will be found liable. This may apply to food that is offered for donation. Additionally, if someone knowingly gets someone ill from a food donation, they will be held liable.<sup>132</sup> Although this allows for someone who donated unfit food to be found not guilty if they show they did not know the food was unfit, this language does not protect all donations made in good faith.

Even if food donors and food recovery organizations do face the threat of liability, the FDA 305B sets forth several defenses that may shield these entities from liability. Under the FDA 305B, liability for damages does not arise in the following instances: (1) the person notified the recipient that the food in question was not intended for human or animal consumption, (2) at the time of delivery or dispatch to that person, the food was fit for human or animal consumption or that person could not have ascertained that the food was not fit for human or animal consumption, or (3) if an alleged defect was a result of compliance with a required standard but was unavoidable because of the food's preparation process.<sup>133</sup> These defenses may be helpful for food donation, as they may defend food manufacturers if food becomes unsafe after it leaves the manufacturer's hands. However, they might not protect a food retailer that donated food or a food recovery organization that distributed donations.

Ghana also has the Civil Liability Act of 1963, which outlines the situations under which an individual would be held civilly liable.<sup>134</sup> The act does not specifically discuss liability issues related to food, but it does state that damage done to a person who was wronged by another may hold the wrongdoer liable depending on the extent to which they are at fault.<sup>135</sup> There is little guidance under Ghanaian law regarding the mental state required and applicable defenses in the context of the interaction between food donors and donees. However, under the general rules of tort, a food donor may be held liable for failing to exercise reasonable care and diligence in the supply of food to a donee where the food has been found to cause harm to the donee.<sup>136</sup>

While beneficiaries are generally not bringing lawsuits against food donors and food recovery organizations under these frameworks,<sup>137</sup> the lack of protections may deter food donors and other actors that perceive food donation as a potentially risky endeavor. The National Food Donor Encouragement Bill was introduced in 2017 to protect individuals, farmers, and nonprofit organizations that donate food in good faith to charitable organizations as long as the food is wholesome and the donor has not acted with intentional misconduct or gross negligence.<sup>138</sup> At the time of this writing, this bill has not been enacted.<sup>139</sup>

# TAXES

Reducing FLW 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 recovery organizations provide jobs or sponsor community development, and recipients of donated food can spend limited financial resources on other basic goods and services.

Yet food donation can 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 instead of donating it. Some countries have sought to address this issue by offering tax incentives and removing financial barriers to food donation.

## INCENTIVES

Tax incentives can provide significant support for food donation efforts and for the reduction of FLW. For example, corporate donors generally are more likely to donate surplus food to food recovery organizations if they receive a charitable deduction to offset the cost of transportation and logistics. These tax incentives could help reduce the burden of the national income tax or other taxes levied on businesses.<sup>140</sup>

Income and gains generated by most corporate taxpayers in Ghana are taxed at a rate of 25%, contingent upon the nature of the business carried out by an entity, the location of the business, and the specific industry in which it operates.<sup>141</sup> For example, manufacturing companies located in regional capitals other than Accra and Tema pay a corporate income tax (CIT) of 18.5%, while manufacturing companies located outside of Accra, Tema, and the regional capitals pay a CIT of 12.5%.<sup>142</sup>

Ghana offers tax deductions for both monetary and in-kind donations. Food donations are also eligible for these tax deductions.<sup>143</sup> These deductions are defined under Ghana's Income Tax Act 896, 2015 and the Ghana Revenue Authority (GRA) Practice Note on Contribution or a Donation to a Worthwhile Cause under the Income Tax Act 896, 2015.<sup>144</sup>

Under the Income Tax Act 896, 2015, taxpayers in Ghana may claim a deduction for contributions or donations to a worthwhile cause.<sup>145</sup> A donation or contribution made to a charitable organization such as a food recovery organization may qualify for a deduction that equals the contribution's fair market value.<sup>146</sup>

Reports from food recovery organizations indicate that, with the existing tax incentive scheme, food donors can claim the full value of the donated food as long as a certificate from a nonprofit organization is provided and the food is intended for vulnerable populations.<sup>147</sup>

## BARRIERS

While certain tax schemes may encourage food donations, tax policies may also stand as potential deterrents. In many countries, the value-added tax (VAT) creates barriers to donation unless the government takes steps to alleviate those barriers. VAT is imposed at every stage of the supply chain through a series of debits (an output VAT) and credits (an input VAT). The output VAT is the amount that a VAT-registered business will charge on its own sale of the good to businesses downstream or to the end consumer, whereas the input VAT is the amount the VAT-registered business paid when it acquired the inputs or ingredients. The VAT-registered business subtracts the input VAT that it paid on products from the output VAT that it charged when selling the product, then it pays the balance to the government. This indirect taxation scheme can create a financial burden on food donors and food recovery organizations if the country levies the VAT on the sale of food without specific exemptions for food donations. This is the situation in Ghana, where the VAT applies to the sale of goods, generally, and does not make an exception for food donated free of charge.

Many countries adjust tax rates to accomplish policy objectives (e.g., reducing rates on basic essentials such as pharmaceuticals, health care services, food, and education).<sup>148</sup> In Ghana, the Value Added Tax Act 870, 2013 requires a standard VAT rate of 12.5% with an adjusted “flat-rate” charge of 3% for wholesale suppliers or retail sellers.<sup>149</sup> The VAT is payable by the supplier or importer of the good or service.<sup>150</sup> However, certain domestically produced agricultural and aquatic foods in their raw state are exempt from VAT.<sup>151</sup> Therefore, food staples such as unprepared rice, vegetables, fruits, and meats are exempt from VAT and as such may be donated without imposing VAT duties on the food business or food recovery organization.

Conversely, for all other donations of foodstuffs such as prepackaged or prepared foods, VAT is applied at each stage of the production and distribution chain.<sup>152</sup> This means that the food recovery organization must pay the VAT due on food to acquire it from the donor unless the donor decides to cover this expense.<sup>153</sup> Further, Ghana permits businesses to reclaim VAT credits for unmarketable food that is thrown away.<sup>154</sup> This means that if a business throws away unmarketable food, it is entitled to reimbursement from the government for the input VAT it incurred acquiring the product.<sup>155</sup> Consequently, businesses may choose to throw away rather than donate prepackaged and prepared foods as the more financially viable option.

## DONATION REQUIREMENTS OR FOOD WASTE PENALTIES

Some countries influence business behavior and promote sustainable food systems through food donation requirements or monetary penalties for sending food to landfills (often known as organic waste bans or waste taxes).<sup>156</sup> At the time of this writing, Ghana had no existing or pending national or regional laws that impose requirements or penalties for households or businesses that contribute to excess food waste. Ghana does not have a national food donation requirement or an organic waste ban.

## NATIONAL 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. In Ghana, although the national government runs food security programs, there are no incentive programs offered by the national government to increase food recovery or donation.<sup>157</sup>

# CONCLUSION

This Legal Guide identifies Ghana’s current laws, policies, and programs that relate to FLW and food donation. While the Ghanaian government is primarily responsible for guaranteeing food security and sustainable food systems, food recovery organizations acting in a private capacity can provide an additional social safety net. The Ghanaian government has taken steps to reduce food waste through programs such as the Village Infrastructure Project (VIP) and the National Food Buffer Stock Company (NAFCO). These programs help reduce waste and redistribute food that would be wasted to hungry Ghanaians by improving food system infrastructure and farming practices.

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 a dialogue about FLW prevention and the value of food recovery to Ghana’s food security, economic stability, and environmental sustainability. To contribute to this discussion, a separate document produced under The Global Food Donation Policy Atlas project sets forth policy recommendations specific to Ghana. In the

meantime, food donors and food recovery organizations should consider the laws, policies, and legal issues discussed in this Legal Guide when donating food or distributing donated food to those in need. To better understand the regulation of food donation in Ghana, donors, intermediaries, and policymakers should investigate the laws identified in this Legal Guide and seek additional legal counsel, if necessary.

# ENDNOTES

- <sup>1</sup> FOOD & AGRIC. ORG. OF THE U.N. (FAO), GLOBAL FOOD LOSSES AND FOOD WASTE—EXTENT, CAUSES AND PREVENTION 4 (2011), <http://www.fao.org/3/a-i2697e.pdf> [<https://perma.cc/Q883-4XGG>].
- <sup>2</sup> *Id.*
- <sup>3</sup> FAO ET AL., THE STATE OF FOOD SECURITY & NUTRITION IN THE WORLD: TRANSFORMING FOOD SYSTEMS FOR FOOD SECURITY, IMPROVED NUTRITION AND AFFORDABLE HEALTHY DIETS FOR ALL 10, 125 (2021), <https://www.fao.org/3/cb4474en/cb4474en.pdf> [<https://perma.cc/N7CD-DUN6>].
- <sup>4</sup> *Id.*
- <sup>5</sup> *Id.*
- <sup>6</sup> *Id.*
- <sup>7</sup> FAO, FOOD WASTAGE FOOTPRINT & CLIMATE CHANGE 1 (2015), <http://www.fao.org/3/a-bb144e.pdf> [<https://perma.cc/D34N-SNP4>].
- <sup>8</sup> *Id.*
- <sup>9</sup> FAO 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> [<https://perma.cc/N3T8-963L>]. 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. FAO 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> [<https://perma.cc/7EML-R65X>].
- <sup>10</sup> 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.” *Id.*
- <sup>11</sup> The Global Food Donation Policy Atlas project was made possible through the funding of the Walmart Foundation. The Walmart Foundation is not responsible for the content of this document or the views contained herein. The findings, conclusions, and recommendations presented in this project and Legal Guide are those of the Harvard Law School Food Law and Policy Clinic (FLPC). The content of this document should not be interpreted as legal advice. Those seeking legal advice should speak to an attorney licensed to practice in the applicable jurisdiction and area of law.
- <sup>12</sup> FAO, IFAD, UNICEF, WFP and WHO. 2022. The State of Food Security and Nutrition in the World 2022. Repurposing food and agricultural policies to make healthy diets more affordable. Rome, FAO. <https://doi.org/10.4060/cc0639en> [required citation]; FAO, INT’L FUND FOR AGRIC. DEV. (IFAD), U.N. CHILDREN’S FUND (UNICEF), WORLD FOOD PROGRAMME (WFP), & WORLD HEALTH ORG. (WHO), THE STATE OF FOOD SECURITY AND NUTRITION IN THE WORLD 2022: REPURPOSING FOOD AND AGRICULTURAL POLICIES TO MAKE HEALTHY DIETS MORE AFFORDABLE 139 (2022), <https://www.fao.org/3/cc0639en/cc0639en.pdf> [<https://perma.cc/U5VZ-5BVA>].
- <sup>13</sup> It is important to note that FLW in Ghana has not been regularly tracked and, thus, data on the current total FLW is only an estimate. *See, e.g., 2013 Ghana Food Wastage Report*, CHEFS FOR CHANGE GHANA FOUNDATION (2013), <https://www.modernghana.com/news/566607/2013-ghana-food-wastage-report.html> [<https://perma.cc/UUR2-ENFJ>]; U.N. ENVIRON. PROGRAMME (UNEP), FOOD WASTE INDEX REPORT 2021 61 (2021), <https://wedocs.unep.org/bitstream/handle/20.500.11822/35280/FoodWaste.pdf> [<https://perma.cc/D464-YBFD>] (showing that an estimated 2,555,332 tons of food waste each year is attributable to households in Ghana); Hippolyte Affognon et al., *Unpacking Postharvest Losses in Sub-Saharan Africa: A Meta-Analysis*, 66 WORLD DEV. 49 (Feb. 2015), <https://www.sciencedirect.com/science/article/pii/S0305750X14002307> (last visited July 27, 2022); Robert Akparibo et al., *Food Security in Ghanaian Urban Cities: A Scoping Review of the Literature*, 13(10) NUTRIENTS. 3615 (Oct. 2021), <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC8540338/> [<https://perma.cc/ZG3C-Q4VQ>]; MARTINE RUTTEN & MONIKA VERMA, THE IMPACTS OF REDUCING FOOD LOSS IN GHANA: A SCENARIO STUDY USING THE GLOBAL ECONOMIC SIMULATION MODEL MAGNET, LEI WAGENINGEN UR (2014), <https://edepot.wur.nl/328240#:~:text=Each%20year%2C%20Ghana%20is%20estimated,topic%20for%20the%20Dutch%20government.> [<https://perma.cc/H9KL-WHW5>]; GHANA: VOLUNTARY NATIONAL REVIEW REPORT ON THE IMPLEMENTATION OF THE 20230 AGENDA FOR SUSTAINABLE DEVELOPMENT, GOV. GHANA (2019), [https://sustainabledevelopment.un.org/content/documents/23420Ghanas\\_VNR\\_report\\_Final.pdf](https://sustainabledevelopment.un.org/content/documents/23420Ghanas_VNR_report_Final.pdf) [<https://perma.cc/SR7M-RL6J>]; MABEL ADDAI, ASSESSING THE CAUSES AND EFFECTS OF FOOD LOSS AND FOOD WASTE: A COMPARATIVE ANALYSIS OF GHANA AND SWEDEN, LUND U. CENTRE FOR SUSTAINABILITY STUDIES (LUCSUS) (2021), [https://ucanr.edu/sites/Postharvest\\_Technology\\_Center\\_/files/346244.pdf](https://ucanr.edu/sites/Postharvest_Technology_Center_/files/346244.pdf) [<https://perma.cc/55V6-YRXA>]; *Waste food could be worth \$1.5 trillion by 2030*, GHANA BUS. NEWS (GBN) (Oct. 2, 2018), <https://www.ghanabusinessnews.com/2018/10/02/waste-food-could-be-worth-1-5-trillion-by-2030/> [<https://perma.cc/55V6-YRXA>]; Cooper Inveen & Francis Kokoroko, *Ghana chef serves free stew as more struggle to afford food*, REUTERS (June 15, 2022), <https://www.reuters.com/world/africa/ghana-chef-serves-free-stew-more-struggle-afford-food-2022-06-15/#:~:text=Food%20For%20All%20predecessor%20organization,according%20to%202016%20government%20data.> [<https://perma.cc/2JWD-YJG9>]; Masahudu Ankiilu Kunateh, *Ghana: \$8.9 Billion Worth of Food Goes Waste* (Sept. 5, 2014), <https://allafrica.com/stories/201409051029.html>. [<https://perma.cc/HR4D-BQLK>]; David Foli Ayivor, *Reducing Food Waste and Empowering Smallholders in Ghana*, AFR100, <https://afr100.org/content/reducing-food-waste-and-empowering-smallholders->

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- <sup>14</sup> FOOD WASTE INDEX REPORT 2021, *supra* note 13 at 61.
- <sup>15</sup> FLPC would like to express its gratitude to Food For All Africa and many other NGOs, businesses, and government agencies that shared input with the FLPC team.
- <sup>16</sup> *The World Bank in Ghana*, WORLD BANK, <https://www.worldbank.org/en/country/ghana/overview> (last updated Apr. 7, 2022) [<https://perma.cc/C9X5-2YA7>].
- <sup>17</sup> The State of Food Security and Nutrition in the World 2022, *supra* note 12
- <sup>18</sup> *The World Bank in Ghana*, WORLD BANK (Ap. 07, 2022), <https://www.worldbank.org/en/country/ghana/overview> [<https://perma.cc/CF25-WRZV>].
- <sup>19</sup> *Id.*
- <sup>20</sup> *Id.*
- <sup>21</sup> *Prevalence of moderate or severe food insecurity in the population (%) – Ghana*, WORLD BANK (2019), [https://data.worldbank.org/indicator/SN.ITK.MSFI.ZS?end=2019&locations=GH&most\\_recent\\_value\\_desc=false&start=2019](https://data.worldbank.org/indicator/SN.ITK.MSFI.ZS?end=2019&locations=GH&most_recent_value_desc=false&start=2019) [<https://perma.cc/78YP-4TZ3>] [hereinafter *Prevalence of moderate or severe food insecurity in Ghana*]; see also *Ghana at a Glance*, FAO (2022), <https://www.fao.org/ghana/fao-in-ghana/ghana-at-a-glance/en/> [<https://perma.cc/75VC-2ML6>] (stating that more than half the population is also food insecure to some degree).
- <sup>22</sup> COVID-19, FOOD SECURITY, AND HUNGER: FINDINGS FROM RECOVR ROUND 1, INNOVATIONS FOR POVERTY ACTION (Nov. 3, 2020), <https://www.poverty-action.org/publication/recovr-survey-food-security> [<https://perma.cc/MW2B-YSCU>].
- <sup>23</sup> See *Prevalence of moderate or severe food insecurity in Ghana*, *supra* note 21.
- <sup>24</sup> *The World Bank Data: Ghana*, WORLD BANK, <https://data.worldbank.org/country/GH> [<https://perma.cc/2S8X-LZ2F>].
- <sup>25</sup> *Gini Coefficient By Country 2022*, WORLD POPULATION REV., <https://worldpopulationreview.com/country-rankings/gini-coefficient-by-country> [<https://perma.cc/2MA9-MR3H>].
- <sup>26</sup> *2013 Ghana Food Wastage Report*, *supra* note 13; FOOD WASTE INDEX REPORT 2021, *supra* note 13 at 61; see also Barilla Ctr. for Food & Nutrition, *Food Sustainability Index: Country Profile – Ghana*, ECONOMIST (2022), <https://foodsustainability-cms.eiu.com/country-profile/gh> [<https://perma.cc/J89H-EMB8>].
- <sup>27</sup> *Poverty Rate by Country 2022*, WORLD POPULATION REV., <https://worldpopulationreview.com/country-rankings/poverty-rate-by-country> [<https://perma.cc/GC8F-EKR3>]; but see *The World Bank Data: Ghana*, *supra* note 24.
- <sup>28</sup> *Food Sustainability Index: Interactive World Map*, ECONOMIST IMPACT & BARILLA CTR. FOR FOOD & NUTRITION (July 2021), <https://impact.economist.com/projects/foodsustainability/interactive-world-map/> [<https://perma.cc/J9BS-H389>].
- <sup>29</sup> Ghana Shared Growth and Development Agenda (GSDA) II: Costing Framework Volume II (2014 – 2017), Gov't Ghana: Nat'l Dev. Planning Comm'n (NDPC) (2015), <https://www.un-page.org/files/public/gsgda.pdf> [<https://perma.cc/F7JT-DDX6>]; See also *Ghana Shared Growth and Development Agenda (GSDA) II, 2014-2017*, FAO: FAOLEX Database (Jan. 1, 2014), <https://www.fao.org/faolex/results/details/en/c/LEX-FAOC152510/> [<https://perma.cc/9E3H-ZP2K>]. This is a series of national development policy frameworks prepared over the past two decades. Its vision, in part, is to increase incomes, especially for those in poor households; improve service delivery in water, sanitation, education, healthy, and housing across the country; and increase agricultural productivity to ensure both food and nutrition security. *Id.*
- <sup>30</sup> Nana Addo Dankwa Akufo-Addo, *The Coordinated Programme of Economic and Social Development Policies 2017-2024—An Agenda for Jobs: Creating Prosperity and Equal Opportunity for All*, Rep. Ghana (2017), [https://s3-us-west-2.amazonaws.com/new-ndpc-static1/CACHES/PUBLICATIONS/2018/04/11/Coordinate+Programme-Final+\(November+11,+2017\)+cover.pdf](https://s3-us-west-2.amazonaws.com/new-ndpc-static1/CACHES/PUBLICATIONS/2018/04/11/Coordinate+Programme-Final+(November+11,+2017)+cover.pdf) [<https://perma.cc/Y2CJ-KGES>]; see also *Coordinated Programme of Economic and Social Development Policies (2017-2024)*, FAO: FAOLEX Database (Oct. 20, 2017), <https://www.fao.org/faolex/results/details/en/c/LEX-FAOC174137/#:~:text=The%20overall%20objectives%20of%20the,a%20stable%2C%20united%20and%20safe> [<https://perma.cc/ZZRP-VGFS>]. This program outlines several policy initiatives that address food insecurity and poor nutrition. *Id.* The policies are also geared toward promoting, researching, and developing food and nutrition security through improved agricultural development. *Id.*
- <sup>31</sup> MINISTRY FOOD & AGRIC. (MOFA), *MEDIUM TERM AGRICULTURAL SECTOR INVESTMENT PLAN (METASIP) 2011 – 2015*, REP. GHANA (2010), [https://new-ndpc-static1.s3.amazonaws.com/CACHES/PUBLICATIONS/2016/04/16/Medium+Term+Agriculture+Sector+Investment+Plan+\(METASIP\)+2011-2015.pdf](https://new-ndpc-static1.s3.amazonaws.com/CACHES/PUBLICATIONS/2016/04/16/Medium+Term+Agriculture+Sector+Investment+Plan+(METASIP)+2011-2015.pdf) [<https://perma.cc/P93H-HJQN>] [hereinafter METASIP]; see also *Medium Term Agricultural Sector Investment Plan (METASIP) 2011-2015*, FAO: FAOLEX DATABASE (Jan. 1, 2011), <https://www.fao.org/faolex/results/details/en/c/LEX-FAOC144958/#:~:text=The%20present%20Medium%20Term%20Agriculture,employment%20opportunities%20and%20reduced%20poverty%E2%80%9D> [<https://perma.cc/5FNT-BHHM>]. This plan aims to modernize agriculture to transform the economy, increase food security and employment opportunities, and reduce poverty. It provides a detailed summary of the performance of Ghana's agriculture sector and identifies multiple programs that could undergo improvements to better address these goals. *Id.*
- <sup>32</sup> MOFA, *FOOD AND AGRICULTURE SECTOR DEVELOPMENT POLICY (FASDEP II)*, REP. GHANA (2007), <http://rhody.crc.uri.edu/wp-content/uploads/sites/10/2018/04/Ghana-Food-and-Agriculture-Sector-Development-Policy-2007.pdf> [<https://perma.cc/7MK6-LP9P>]

[hereinafter FASDEP II]. This policy focuses on identifying strategies and policies to improve the agriculture sector's processes, reduce food insecurity, and increase private-sector engagement and collaboration to better facilitate these goals.

<sup>33</sup> *Planting for Food & Jobs*, REP. GHANA: MINISTRY FOOD & AGRIC., <https://mofa.gov.gh/site/programmes/pfj> (last visited July 22, 2022). This program aims to modernize the agriculture sector and transform the economy through increasing food security and employment opportunities leading to reduced poverty. *Id.* The program focuses on ensuring immediate and adequate availability of selected crops through improved productivity, providing support to private-sector agricultural service providers, increasing employment opportunities in agriculture and related sectors, and raising awareness among the public to farm available land and establish backyard gardens. *Id.*

<sup>34</sup> Charles Annor-Frempong, *Ghana: the Village Infrastructure Project*, WORLD BANK: FINDINGS AFRICA REGION 128 (Sept. 2006), <https://openknowledge.worldbank.org/handle/10986/9596> [<https://perma.cc/N6A4-GWPU>].

<sup>35</sup> *Id.*

<sup>36</sup> *National Food Buffer Stock Company: Who We Are*, NAT'L FOOD BUFFER STOCK CO. LTD. (NAFCO), <https://nafco.gov.gh/who-we-are/> (last visited Aug. 11, 2012).

<sup>37</sup> African Union's main objectives are to promote the unity and solidarity of the African States, coordinate and intensify their cooperation and efforts to achieve a better life for the peoples of Africa, defend their sovereignty as well as their territorial integrity and independence, eradicate all forms of colonialism from Africa, and promote international cooperation, having due regard to the Charter of the United Nations and the Universal Declaration of Human Rights. *About the African Union*, AFRICAN UNION, <https://au.int/en/overview> (last visited July 22, 2022) [<https://perma.cc/Q3TC-NGYY>]; *see also Member States*, AFRICAN UNION, [https://au.int/en/member\\_states/countryprofiles2](https://au.int/en/member_states/countryprofiles2) (last visited July 22, 2022) [<https://perma.cc/2EQL-63MD>].

<sup>38</sup> MALABO DECLARATION ON ACCELERATED AGRICULTURAL GROWTH AND TRANSFORMATION FOR SHARED PROSPERITY AND IMPROVED LIVELIHOODS, AFRICAN UNION (2014), [https://www.resakss.org/sites/default/files/Malabo%20Declaration%20on%20Agriculture\\_2014\\_11%2026-.pdf](https://www.resakss.org/sites/default/files/Malabo%20Declaration%20on%20Agriculture_2014_11%2026-.pdf) [<https://perma.cc/ZF4G-FUJT>].

<sup>39</sup> *Welcome! Food for All Africa*, FOOD 4 ALL AFRICA PROGRAMME, <http://www.foodforallafrica.com/> (last visited July 22, 2022) [<https://perma.cc/VN29-AUYE>]; *see also Food for All Africa: Creating efficient and sustainable means of nutrition for all*, FOOD 4 ALL AFRICA PROGRAMME (2020), <https://www.foodforallafrica.com/wp-content/uploads/2020/08/FFA-Main-Marketing-Presentation.pdf> [<https://perma.cc/YL7R-L5BC>].

<sup>40</sup> Food for All Africa: Creating efficient and sustainable means of nutrition for all, *supra* note 39.

<sup>41</sup> *Id.*

<sup>42</sup> *National Food Donor Encouragement Bill: Ghana's Shared Responsibility to End Hunger*, FUTURE OF GHANA (Apr. 17, 2017), <https://www.futureofghana.com/national-food-donors-encouragement-bill-ghanas-shared-responsibility-to-end-hunger/> [<https://perma.cc/QB5D-JXKE>].

<sup>43</sup> GHANA CONST. OF 1992 (1992), [https://www.constituteproject.org/constitution/Ghana\\_1996.pdf](https://www.constituteproject.org/constitution/Ghana_1996.pdf) (last visited July 22, 2022) [<https://perma.cc/KEG8-RZTF>]; *see also* Victor Essien, *Researching Ghanaian Law*, N.Y.U. HAUSER GLOB. LAW SCH. PROG.: GLOBALLEX (June 2005), <https://www.nyulawglobal.org/globalex/Ghana.html> [<https://perma.cc/2D4S-8K2K>].

<sup>44</sup> GHANA CONST. OF 1992, *supra* note 43 at art. 11; Essien, *supra* note 43.

<sup>45</sup> GHANA CONST. OF 1992, *supra* note 43; Ernest Amano Boateng & Donna J. Maier, *Ghana: Government and society*, BRITANNICA, <https://www.britannica.com/place/Ghana/Government-and-society> (last visited July 22, 2022) [<https://perma.cc/8C5S-SSKL>].

<sup>46</sup> GHANA CONST. OF 1992, *supra* note 43; Boateng & Maier, *supra* note 45.

<sup>47</sup> GHANA CONST. OF 1992, *supra* note 43 at ch. 9.

<sup>48</sup> *Id.* at ch. 10; Boateng & Maier, *supra* note 45.

<sup>49</sup> GHANA CONST. OF 1992, *supra* note 43 at ch. 10.

<sup>50</sup> *Id.*

<sup>51</sup> *Id.*; Essien, *supra* note 43.

<sup>52</sup> Nat'l Democratic Inst. for Int'l Affs., *Researching and Analysing Legislation: A Manual for Members of the Parliament of Ghana and the Parliamentary Staff 5* (1999), [https://www.ndi.org/sites/default/files/73\\_gh\\_ra\\_legis\\_5.pdf](https://www.ndi.org/sites/default/files/73_gh_ra_legis_5.pdf) [<https://perma.cc/G2CE-RGTZ>] [hereinafter *Manual of the Parliament of Ghana*]; *Law-making Process in Ghana: Structures and Procedures*, Friedrich Ebert Stiftun (FES) (2011), <https://library.fes.de/pdf-files/bueros/ghana/10506.pdf> [<https://perma.cc/2K7Y-TRCM>]; *Id.*; Essien, *supra* note 43.

<sup>53</sup> GHANA CONST. OF 1992, *supra* note 43 at art. 106(7).

<sup>54</sup> *Id.* at art. 106(8).

<sup>55</sup> *Id.* at art. 106(11); Essien, *supra* note 43.

<sup>56</sup> *Judicial System of Ghana*, COMMONWEALTH GOVERNANCE: GHANA, <https://www.commonwealthgovernance.org/countries/afrika/ghana/judicial-system/> (last visited July 22, 2022) [<https://perma.cc/5QYB-UWCV>]; *Summary*, REP. GHANA JUDICIARY, <https://judicial.gov.gh/index.php/summary> (last visited July, 22, 2022).

<sup>57</sup> GHANA CONST. OF 1992, *supra* note 43 at ch. 20; *see also* Local Government Act 936, 2017 (Ghana).

<sup>58</sup> *Id.*

<sup>59</sup> Boateng & Maier, *supra* note 45.

<sup>60</sup> *Id.*; see also MINISTRY OF HEALTH, NATIONAL FOOD SAFETY POLICY, REP. GHANA (2013), [https://members.wto.org/crnattachments/2014/sps/GHA/14\\_2014\\_00\\_e.pdf](https://members.wto.org/crnattachments/2014/sps/GHA/14_2014_00_e.pdf) [<https://perma.cc/3GGN-HND9>] [hereinafter NFSP].

<sup>61</sup> See *Food and Drugs Authority (FDA) Ghana*, FOOD & DRUGS AUTH. GHANA (FDA) <http://www.fdaghana.gov.gh> (last visited July 25, 2022) [<https://perma.cc/UG4Y-78X2>].

<sup>62</sup> *Id.*

<sup>63</sup> *Food Division (FD)*, FDA, <http://www.fdaghana.gov.gh/food.php> (last visited July 25, 2022) [<https://perma.cc/ZHW7-EZ7J>].

<sup>64</sup> *Id.*

<sup>65</sup> *About Ministry of Food & Agriculture*, MINISTRY FOOD & AGRIC. REPUBLIC GHANA (MOFA), <https://mofa.gov.gh/site/about-us/about-the-ministry> (last visited July 25, 2022).

<sup>66</sup> *Id.*

<sup>67</sup> *Id.*; see METASIP, *supra* note 31; see FASDEP II, *supra* note 32.

<sup>68</sup> *GSA Functions*, GHANA STANDARDS AUTH. (GSA), <https://www.gsa.gov.gh/gsa-functions/> (last visited July 26, 2022) [<https://perma.cc/9QYL-S8UA>].

<sup>69</sup> *Id.*; see also Standards Authority Act 173, 1973 (N.R.C.D.) (1973) (Ghana), <https://bcp.gov.gh/acc/registry/docs/STANDARDS%20AUTHORITY%20ACT,%201973%20N.R.C.D.%20173.pdf> (last visited Aug. 29, 2022).

<sup>70</sup> GSB (Food, Drugs, and Other Goods) General Labeling Rules, 1992 (L.I. 1541) (1992) (Ghana), <http://extwprlegs1.fao.org/docs/pdf/gha17279.pdf> [<https://perma.cc/LWM2-3Q9E>] [hereinafter GSB General Labelling Rules].

<sup>71</sup> U.S. Dep't Agric. (USDA) Foreign Agric. Serv., *Food and Agricultural Import Regulations and Standards Country Report*, GLOB. AGRIC. INFO. NET. (GAIN) (Feb. 8, 2021), [https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Food%20and%20Agricultural%20Import%20Regulations%20and%20Standards%20Country%20Report\\_Accra\\_Ghana\\_12-31-2020#:~:text=SECTION%20I%3A%20FOOD%20LAWS,-Fundamentally%2C%20Ghana%20has&text=Part%20seven%20of%20the%20Public,Ghana%20are%20wholesome%20and%20safe.](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Food%20and%20Agricultural%20Import%20Regulations%20and%20Standards%20Country%20Report_Accra_Ghana_12-31-2020#:~:text=SECTION%20I%3A%20FOOD%20LAWS,-Fundamentally%2C%20Ghana%20has&text=Part%20seven%20of%20the%20Public,Ghana%20are%20wholesome%20and%20safe.) [<https://perma.cc/UEF2-C9WG>].

<sup>72</sup> Public Health Act 851, 2012 (Ghana) (2012), <https://www.medbox.org/pdf/5e148832db60a2044c2d3f90> [<https://perma.cc/S3TX-AJY7>] [hereinafter PHA].

<sup>73</sup> *Id.* at pt. 7 s. 80.

<sup>74</sup> *Id.* at s. 82(a)-(f).

<sup>75</sup> *Id.* at s. 82(b).

<sup>76</sup> *Id.* at s. 97-110.

<sup>77</sup> Food and Drugs Act, 1992 P.N.D.C.L. 305B (1992) (Ghana), <http://elibrary.jsg.gov.gh/fg/laws%20of%20ghana/2%20REP/FOOD%20AND%20DRUGS%20ACT,%201992%20P.N.D.C.L.%20305B.htm> [<https://perma.cc/4C82-6UUW>] [hereinafter FDA 305B].

<sup>78</sup> See *id.* at s. 1-2. “Entertainment” includes a public or social gathering, an amusement, an exhibition, a performance, or a sport or game. *Id.* At s. 2(2).

<sup>79</sup> *Id.* at s. 4-5, 7-8.

<sup>80</sup> See *id.* At s. 9-10.

<sup>81</sup> Food and Drugs (Amendment) Act 523, 1996 (1996) (Ghana), [https://bcp.gov.gh/acc/registry/docs/FOOD%20AND%20DRUGS%20\(AMENDMENT\)%20ACT,%201996%20\(ACT%20523\).pdf](https://bcp.gov.gh/acc/registry/docs/FOOD%20AND%20DRUGS%20(AMENDMENT)%20ACT,%201996%20(ACT%20523).pdf) (last visited July 26, 2022).

<sup>82</sup> See *id.* at s. 3, 6A.

<sup>83</sup> See GSB General Labeling Rules, *supra* note 70.

<sup>84</sup> *Id.*

<sup>85</sup> *Id.* at pt. I s. 1(1)(c).

<sup>86</sup> FDA, *Guidelines for the Labeling of Prepackaged Foods*, REP. GHANA (Mar. 1, 2013), <https://fdaghana.gov.gh/images/stories/pdfs/downloads/food%20guidelines/GUIDELINES%20FOR%20THE%20LABELING%20OF%20PREPACKAGED%20FOODS.pdf> (last visited July 27, 2023) [hereinafter FDA Food Labeling Guidelines].

<sup>87</sup> PHA, *supra* note 72 at pt. 7, s. 148; see FDA Labeling Guidelines, *supra* note 86 at s. 1.

<sup>88</sup> Ghana Revenue Authority Act 791, 2009 (2009) (Ghana), [https://gra.gov.gh/wp-content/uploads/2020/09/gra\\_act.pdf](https://gra.gov.gh/wp-content/uploads/2020/09/gra_act.pdf) (last visited Aug. 11, 2022).

<sup>89</sup> See Income Tax Act 896, 2015 (2015) (Ghana), [https://www.bcp.gov.gh/acc/registry/docs/TAX%20896-INCOME%20TAX%20ACT,%202015%20\(ACT%20896\)%20AS%20AMENDED%20BY%20ACTS%20902,%20907,%20915,%20924,%20941,%20956,%20967%20AND%20973.pdf](https://www.bcp.gov.gh/acc/registry/docs/TAX%20896-INCOME%20TAX%20ACT,%202015%20(ACT%20896)%20AS%20AMENDED%20BY%20ACTS%20902,%20907,%20915,%20924,%20941,%20956,%20967%20AND%20973.pdf) [<https://perma.cc/7V28-937J>] [hereinafter ITA].

<sup>90</sup> Value Added Tax Act 870, 2013, s. 15, 35 (2013) (Ghana), [https://gra.gov.gh/wp-content/uploads/2020/09/vat\\_act\\_870.pdf](https://gra.gov.gh/wp-content/uploads/2020/09/vat_act_870.pdf) (last visited Aug. 2, 2022) [hereinafter VAT Act].

<sup>91</sup> NFSP, *supra* note 60; see FDA, *National Food Safety Policy Adopted*, REP. GHANA (Mar. 27, 2015), <http://www.fdaghana.gov.gh/images/stories/pdfs/News%20&%20Events/National%20Food%20Safety%20Policy%20Adopted.pdf> [<https://perma.cc/Z6NX-9R3D>]; see also WHO, *Ghana Adopts Food Safety Policy*, WHO Africa (Apr. 27, 2015), <https://www.afro.who.int/news/ghana-adopts-food-safety-policy#:~:text=The%20goal%20of%20the%20Nation, strategies%20to%20achieve%20the%20objectives.> [<https://perma.cc/95Y6-4L5L>].

<sup>92</sup> NFSP, *supra* note 60 at 4.2.

<sup>93</sup> Sale of Goods Act 137, 1962 (1962) (Ghana), [https://www.bcp.gov.gh/acc/registry/docs/SALE%C2%A0OF%20GOODS%20ACT,%201962%20\(ACT%20137\)%20.pdf](https://www.bcp.gov.gh/acc/registry/docs/SALE%C2%A0OF%20GOODS%20ACT,%201962%20(ACT%20137)%20.pdf) [<https://perma.cc/DCV7-P7KW>] [hereinafter Sale of Goods Act].

<sup>94</sup> Local Government Act 465, 1993 (1993) (Ghana), [http://elibrary.js.gov.gh/fg/ACT%20AND%20DECREE/ACTS%20&%20LAW/4%20REP/LOCAL%20GOVERNMENT%20ACT,%201993%20\(ACT%20462\).htm](http://elibrary.js.gov.gh/fg/ACT%20AND%20DECREE/ACTS%20&%20LAW/4%20REP/LOCAL%20GOVERNMENT%20ACT,%201993%20(ACT%20462).htm) [<https://perma.cc/4BDH-BZVQ>].

<sup>95</sup> *Id.* at s. 10.

<sup>96</sup> *Id.*

<sup>97</sup> *Id.*

<sup>98</sup> PHA, *supra* note 72.

<sup>99</sup> *Id.* at pt. 7, s. 81-82.

<sup>100</sup> *Id.* at pt. 7, s. 81.

<sup>101</sup> *Id.* at pt. 7, s. 97.

<sup>102</sup> *Id.* at pt.7, s. 97(3), 100(3)-(7).

<sup>103</sup> *Id.* at pt. 7, s. 100(4). According to the PHA, “food” includes water, a food product, a live animal, or a live plant, and (a) a substance or a thing of a kind used, capable of being used, or represented as being for use, for human or animal consumption whether it is live, raw, prepared, or partly prepared; (b) an ingredient or additive in a substance or a thing referred in (a); (c) chewing gum; or (d) a substance or a thing declared by the minister for health to be a food. *Id.*

<sup>104</sup> *Id.* at pt. 7, s. 104-09.

<sup>105</sup> *Id.* at pt. 7, s. 105.

<sup>106</sup> *Id.* at pt. 7, s. 101.

<sup>107</sup> *Id.* at pt. 7, s. 102(1)(a)-(b).

<sup>108</sup> FLPC & NRDC (NAT. RES. DEF. COUNCIL), DON’T WASTE, DONATE: ENHANCING FOOD DONATIONS THROUGH FEDERAL POLICY 19 (2017), [https://chlp.org/wp-content/uploads/2013/12/Dont-Waste-Donate\\_-March-2017.pdf](https://chlp.org/wp-content/uploads/2013/12/Dont-Waste-Donate_-March-2017.pdf) [<https://perma.cc/9ET5-NVU8>] [hereinafter FLPC & NRDC, DON’T WASTE, DONATE].

<sup>109</sup> Steve Morris, U.S. Gov’t Accountability Off. (GAO), Date Labels on Packaged Foods: USDA and FDA Could Take Additional Steps to Reduce Consumer Confusion, GAO-19-407 (2019), <https://www.gao.gov/assets/710/701238.pdf> [<https://perma.cc/43AJ-RM85>].

<sup>110</sup> Roni A. Neff et al., *Misunderstood food date labels and reported food discards: A survey of U.S. consumer attitudes and behaviors*, 86 WASTE MGMT. 123 (Feb. 12, 2019), <https://doi.org/10.1016/j.wasman.2019.01.023> (last visited July 28, 2022); see also FLPC & NRDC, DON’T WASTE, DONATE, *supra* note 108.

<sup>111</sup> GSB General Labeling Rules, *supra* note 70.

<sup>112</sup> FDA Labeling Guidelines, *supra* note 86.

<sup>113</sup> *Codex Alimentarius International Food Standards*, FAO (2022), <https://www.fao.org/fao-who-codexalimentarius/about-codex/members/en/> [<https://perma.cc/9ST6-HJ84>].

<sup>114</sup> GSB General Labelling Rules, *supra* note 70 at pt. 8.

<sup>115</sup> FAO & WHO, GENERAL STANDARD FOR THE LABELLING OF PREPACKAGED FOODS, CODEX ALIMENTARIUS (2010), [https://www.fao.org/input/download/standards/32/CXS\\_001e.pdf](https://www.fao.org/input/download/standards/32/CXS_001e.pdf) [<https://perma.cc/36S7-TE2P>].

<sup>116</sup> FAO & WHO, GENERAL STANDARD FOR THE LABELLING OF PREPACKAGED FOODS, CODEX ALIMENTARIUS (2018), [https://www.fao.org/fao-who-codexalimentarius/sh-proxy/es/?lnk=1&url=https%253A%252F%252Fworkspace.fao.org%252Fsites%252Fcodex%252Fstandards%252FCXS%2B1-1985%252FCXS\\_001e.pdf](https://www.fao.org/fao-who-codexalimentarius/sh-proxy/es/?lnk=1&url=https%253A%252F%252Fworkspace.fao.org%252Fsites%252Fcodex%252Fstandards%252FCXS%2B1-1985%252FCXS_001e.pdf) [<https://perma.cc/WD6P-XG55>].

<sup>117</sup> *Id.* at pt. 1, s. 1(1), (c) (stating that “[n]o person shall offer for sale, sell distribute[], import or otherwise dispose of prepackaged food or drug, unless the food or drug is marked or labelled with . . . an indication of the minimum durability in the form of date of manufacture and expiry date or best before date or use-by-date in respect to food . . .”).

<sup>118</sup> Stakeholder interviews with Ghanaian food banks, food recovery organizations, and government agencies, July 2022, Cambridge, Mass. (virtual). Notes on File with Authors.

<sup>119</sup> FDA Labeling Guidelines, *supra* note 86 at s. 4.8.1(vi).

<sup>120</sup> Stakeholder interviews with Ghanaian food banks, food recovery organizations, and government agencies, July 2022, Cambridge, Mass. (virtual). Notes on File with Authors.

<sup>121</sup> FDA Labeling Guidelines, *supra* note 86 at s. 2.

<sup>122</sup> *Id.*

<sup>123</sup> *Id.*

<sup>124</sup> FDA Labeling Guidelines, *supra* note 86 at s. 2.

<sup>125</sup> *Id.*

<sup>126</sup> Stakeholder interviews with Ghanaian food banks, food recovery organizations, and government agencies, July 2022, Cambridge, Mass. (virtual). Notes on File with Authors.

<sup>127</sup> *Id.*

<sup>128</sup> GHANA CONST. OF 1992, *supra* note 43 at s. 21.

<sup>129</sup> *Id.* at ch. 10.

<sup>130</sup> See FDA 305B, *supra* note 77; see Sale of Goods Act, *supra* note 112.

<sup>131</sup> FDA 305B, *supra* note 77.

<sup>132</sup> *Id.*

<sup>133</sup> *Id.* at s. 8, 9.

<sup>134</sup> Ghana Civil Liability Act 176, 1963 (1963) (Ghana), [https://lawsghana.com/pre\\_1992\\_legislation/1/First%20Republic/CIVIL%20LIABILITY%20ACT,%201963%20%28ACT%20176%29/plain\\_view/243](https://lawsghana.com/pre_1992_legislation/1/First%20Republic/CIVIL%20LIABILITY%20ACT,%201963%20%28ACT%20176%29/plain_view/243) [<https://perma.cc/9DS3-36K7>].

<sup>135</sup> *Id.*

<sup>136</sup> *Id.*; see also stakeholder interviews with in-country legal experts in August 2022, Cambridge, Mass. [virtual]. Notes on file with authors.

<sup>137</sup> Stakeholder interviews of Ghanaian food banks conducted in July 2022, Cambridge, Mass. [virtual]. Notes on file with authors.

<sup>138</sup> *National Food Donors Encouragement Bill: Ghana's Shared Responsibility to End Hunger*, FOOD & BEV. ASS'N GHANA (FABAG) (Jan. 26, 2020), <https://fabag.org/national-food-donors-encouragement-bill-ghanas-shared-responsibility-to-end-hunger/> [<https://perma.cc/G24U-M5GR>].

<sup>139</sup> Stakeholder interviews of Ghanaian food banks conducted in July 2022, Cambridge, Mass. [virtual]. Notes on file with authors.

<sup>140</sup> See, e.g., Understanding the Australian Income Tax System, H & R BLOCK (June 2017), <https://www.hrblock.com.au/tax-academy/australian-income-tax-system> [<https://perma.cc/YER9-ARJG>].

<sup>141</sup> *Corporate Income Tax (CIT)*, GHANA REVENUE AUTH. (GRA), <https://gra.gov.gh/domestic-tax/tax-types/corporate-income-tax/> (last visited July 28, 2022).

<sup>142</sup> *Id.*

<sup>143</sup> See ITA, *supra* note 89; see GRA, PRACTICE NOTE ON CONTRIBUTION OR A DONATION TO A WORTHWHILE CAUSE UNDER THE INCOME TAX ACT, 2015 (ACT 896) (Oct. 6, 2016), <https://gra.gov.gh/wp-content/uploads/2020/09/Practice-Note-on-Contribution-or-a-Donation-to-a-Worthwhile-Cause.pdf> (last visited July 28, 2022) [hereinafter GRA Practice Note on ITA].

<sup>144</sup> See ITA, *supra* note 89; see GRA Practice Note on ITA, *supra* note 139;

<sup>145</sup> See *id.* Though tax law in Ghana generally flows from legislation, the interpretation and guidance of tax matters are set by the Ghana Revenue Authority. See GRA Practice Note on ITA, *supra* note 143

<sup>146</sup> See ITA, *supra* note 89 at s. 100.

<sup>147</sup> Stakeholder interviews with Ghanaian food banks, food recovery organizations, and government agencies, July 2022, Cambridge, Mass. (virtual). Notes on File with Authors.

<sup>148</sup> See, e.g., Patrick Gillespie, Argentina's Macri Rolls Out More Measures as Markets Recover, Bloomberg (Aug. 15, 2019) <https://www.bloomberg.com/news/articles/2019-08-15/argentina-s-macri-rolls-out-more-measures-as-markets-recover> (last visited Feb. 12, 2022) (explaining how Argentina eliminated the VAT on essential food products through the end of the calendar year in 2019); General Information for GST/HST Registrants, Can. Rev. Agency (July 26, 2019), <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4022/general-information-gst-hst-registrants.html> (explaining exempt supplies from Canada's VAT include medical, dental, and legal aid services, and zero-rated items include basic groceries as well as prescription drugs, and medical devices).

<sup>149</sup> See VAT Act, *supra* note 90; *Ghana: Corporate – Other Taxes*, PWC (Jan. 26, 2022), <https://taxsummaries.pwc.com/ghana/corporate/other-taxes> [<https://perma.cc/H2RA-P267>].

<sup>150</sup> VAT Act, *supra* note 90

<sup>151</sup> *Id.*

<sup>152</sup> See *id.*

<sup>153</sup> *Id.*

<sup>154</sup> *Id.*

<sup>155</sup> *Id.*

<sup>156</sup> 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. EMILY BROAD LEIB, KATIE SANDSON ET AL., FLPC & CTR. FOR ECOTECHNOLOGY (CET), BANS AND BEYOND: DESIGNING AND IMPLEMENTING ORGANIC WASTE BANS AND MANDATORY ORGANICS RECYCLING LAWS (July 2019), [https://chlp.org/wp-content/uploads/2013/12/Organic-Waste-Bans\\_FINAL-compressed.pdf](https://chlp.org/wp-content/uploads/2013/12/Organic-Waste-Bans_FINAL-compressed.pdf) [<https://perma.cc/M984-LW8X>].

<sup>157</sup> See *Annual Country Report 2021: Ghana*, WORLD FOOD PROGRAMME, [https://www.wfp.org/operations/annual-country-report?operation\\_id=GH02&year=2021#/22347](https://www.wfp.org/operations/annual-country-report?operation_id=GH02&year=2021#/22347) [<https://perma.cc/6NJW-9J75>].



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