



THE GLOBAL FOOD DONATION POLICY ATLAS

Executive Summary: Israel

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

To help address the most pressing and universal legal and policy questions surrounding food recovery and donation, the **Harvard Law School Food Law and Policy Clinic (FLPC)** and **The Global FoodBanking Network (GFN)** have partnered to create The Global Food Donation Policy Atlas. This innovative partnership maps the laws and policies in countries across the globe. 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.

ISRAEL FOOD LOSS AND WASTE

Israel faces a unique set of challenges regarding food production, food insecurity, and food loss and waste (FLW). While Israel ranks higher than much of the world on issues such as food affordability, availability, and safety, Israel falls below the global average on food security, with 19% of the population facing food insecurity. Simultaneously, Israel is seeing high volumes of FLW, with 37% of domestic food production either lost or wasted, totaling nearly 2.6 million tons of food annually. Roughly 50% of food wasted in Israel could be recovered to feed those who are food insecure.

Israel: By the Numbers

- Population: 9.364 million
- GDP: 488.5 billion USD
- Poverty Rate: 21%
- Prevalence of Food Insecurity: 16.2%
- Global Food Insecurity Index: 74.8
- FLW Estimates: [2.6 million tons/year]

Alongside national food security measures and inter-ministerial food waste reduction working groups, the Israeli government is increasingly prioritizing food redistribution as a solution to the dual burden of hunger and FLW. In 2018, the Knesset passed a Food Donation Encouragement Law, granting civil and criminal liability protection for food donors and food distribution organizations (FDOs). Further, food safety legislation in Israel authorizes surplus food redistribution and specifically carves out licensing exemptions for FDOs to reduce potential friction for food donation. In addition to government attention to reducing FLW and increasing food security, private actors in the food system, including FDOs, are leveraging food donation to mitigate food loss, food waste, and food insecurity in Israel.

ISRAEL FOOD DONATION POLICY HIGHLIGHTS

LIABILITY PROTECTION: Israel offers liability protections for food donations through the 2018 Food Donation Encouragement Law, which grants civil and criminal liability protection for food donors and

FDOs (including their employees and volunteers), provided all relevant laws were followed and they did not act negligently.

ACTION OPPORTUNITY: While the enactment of liability protection is an important step towards increasing donations, it is critical that all stakeholders are informed and aware of these protections. Food donation activity would benefit from public awareness and education campaigns that increase donor and general awareness of the liability protections offered by the law and appropriate food safety practices for donations to ensure that all laws are adequately followed to ensure liability coverage.

FOOD SAFETY FOR DONATIONS: The Public Health (Food) Protection Law (PHPL) is the main food safety legislation in Israel and grants the Ministry of Health broad authority to promulgate regulations to guarantee the safety of food products across the value chain. The PHPL contains several sections that specifically address food redistribution and FDOs, including an exemption from acquiring production, transportation, and storage licenses, thereby reducing unnecessary burdens in the food donation process. The PHPL also permits the donation of food not sensitive to spoilage past the expiration date with permission from the manufacturer.

ACTION OPPORTUNITY: While the PHPL does confirm that food donation is legal and provides clarity to FDOs on licensing requirements and the donation/distribution of specific food after the quality date, the government has not issued clarifying food safety guidance related to food donations. Despite Section 160 of the PHPL mandating the Ministry of Health to establish further instructions regarding the applicability of the rest of the law to food distribution organizations, the instructions have not yet been released. Releasing these instructions will empower food businesses to donate by assuaging fear of potential liability and ensure that FDOs do not refuse safe donations due to uncertainty around specific food safety requirements.

DATE LABELING: Israel employs a dual date labeling scheme, differentiating between foods sensitive to spoilage and those that are not. On a food item, one of two expiry date labels is used: 1) “use by” (שומישל דע ךיראת) is a safety-related date that is used on food that is sensitive to microbial spoilage and may be a danger to human health after a short period, or 2) “best before” (״כמתשהל״) for non-sensitive foods, determined by the manufacturer. The Ministry of Health website clarifies that even after this date non-sensitive foods are often still safe to consume if stored correctly without damaged packaging, though the food may begin to lose characteristics such as taste or texture. The PHPL permits FDOs to redistribute non-sensitive foods past the recommended date of use provided they have written authorization from the manufacturer.

ACTION OPPORTUNITY: While the date labeling laws distinguish between foods that are labeled for quality versus those that may be labeled for safety with two different labels, there is no widespread mechanism or public campaign to educate consumers that non-sensitive foods past the quality date remain safe for consumption. Further, the similar wording between the two labels may make the meaning of the two labels difficult for consumers to tell apart. A widespread consumer education campaign around the meaning of date labels would reduce point-of-consumption food waste associated with date label confusion. Further, education among donors and FDOs about the permissibility of past-date donation would increase food redistribution, thereby reducing both food waste and food insecurity.

TAX INCENTIVES: In Israel, both monetary and in-kind donations to certified public institutions are eligible for a tax credit based on the value of the contribution—35% of the value of the donation for individuals or 23% of the donation value for corporations. In a single tax year, the tax credit cannot exceed the lesser of either 30% of the taxpayer’s chargeable income or 10,019,808 NIS (\$2,749,786 USD). Further, fruits and vegetables are exempt from VAT, VAT is not due at the time of food donation, and food donors are permitted to retain the input VAT associated with the donation, so Israel does not have a significant tax barrier due to VAT.

ACTION OPPORTUNITY: While Israel already has a moderately strong tax credit scheme for food donation, increasing the valuation of the donation would enhance the utility of the benefit. Additionally,

raising the cap (credit ceiling) would even further encourage food system actors to donate rather than discard safe surplus.

ISRAEL FOOD DONATION POLICY OPPORTUNITIES

DONATION REQUIREMENTS: Israel currently does not impose a national food donation requirement, organic waste ban, or food waste penalty. Such a law has been considered in Israel, particularly due to heightened attention to the ecological damage associated with organic waste. In 2021, the Israeli government set national targets for reducing greenhouse gas emissions and transitioning to a low-carbon economy; identifying that a large amount of emissions are associated with food waste in landfill, the goal included a commitment to reduce emissions from solid waste by 47% by 2030, compared with 2015 levels. However, heightened attention to the emissions associated with organic matter in landfills has not yet led to any form of organic waste deterrence policy.

ACTION OPPORTUNITY: To ensure that food businesses donate safe edible food instead of sending it to the trash, the Israeli government should adopt nationwide policies that would require the donation of surplus food or restrict the ability to send food to landfills. Aligning the policy design with the food recovery hierarchy, the law should prioritize donating surplus food above composting or other food recycling methodologies. The Knesset should consider coupling the food donation requirement with an organic waste ban or a similar policy, such as a waste tax, to further reduce the amount of organic matter ending up in landfills.

GOVERNMENT GRANTS AND INCENTIVES: To date, Israel does not offer significant national grants initiated specifically to support on-farm food recovery or food donation infrastructure, nor is there government funding allocated to support the research, development, innovation, or human resources necessary to maintain and bolster food recovery operations.

ACTION OPPORTUNITY: To ensure that food donors and food recovery organizations can more effectively and safely recover, handle, transport, and distribute surplus food, the Israeli government should develop grant opportunities for food donation infrastructure and associated activities.

ISRAEL FOOD DONATION POLICY: HOW DOES IT COMPARE?

In terms of policy successes, Israel’s enactment of a Food Donation Encouragement Law, generous tax credit, clearly differentiated date label scheme that permits donation past-quality based expiry dates, and thoughtful exemption of FDOs from licensing requirements, are strong practices that demonstrate a growing commitment to food recovery. However, the existing legal framework relevant to food donation can be strengthened by spreading awareness of liability protections and clarifying food safety practices required for food donation, requiring donation of surplus food or imposing penalties for food disposal, and providing enhanced government support for food donation.

Food Safety for Donations	Date Labeling	Liability Protection for Food Donation	Tax Incentives	Tax Barriers	Donation Requirements or Food Waste Penalties	Government Grants and Incentives	National FLW/ Donation Law or Policy
Moderate Policy	Strong Policy	Strong Policy	Moderate Policy	No	No Policy	Limited Policy	No

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

BACKGROUND INFORMATION: MAJOR LEGAL ISSUES IMPACTING FOOD DONATION

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

Date Labeling: Date labels affixed to food products are a major driver of food waste and an obstacle to food donation. Most food donors and food recovery organizations are appropriately cautious about donating food that may no longer be safe, but it is not always clear whether the date label accompanied by language such as “sell by,” “expires on,” or “best by” relates to food safety. In fact, date labels are generally intended to reflect freshness or quality rather than safety for the vast majority of foods.

Liability Protection for Food Donations: A significant barrier to food donation is the fear among donors that they will be found liable if someone becomes sick after consuming donated food. Some countries have adopted liability protections to mitigate this concern. However, many food donors and food recovery organizations are uncertain as to whether they are eligible for this protection, whether there are actions required to maintain the protection, and what limits, if any, apply.

Tax Incentives and Barriers: Transportation and storage costs are often cited as the main expenses that manufacturers, retailers, and restaurants need to overcome to donate food. Tax incentives, including deductions and credits, can help to offset these financial inputs and help make donation a more attractive, affordable option. The application of certain taxes to donated foods, such as the value-added tax, however, can also create a barrier to donation.

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

Government Grants and Incentives: Grants and incentive programs funded at the national or local level offer another important resource for food donation initiatives. This is particularly true in countries where donors consider tax incentives to be insufficient to offset the costs of donation or where a lack of infrastructure limits food recovery efforts.

National law or policy on food waste: Adopting a national food loss and waste or food donation framework can help governments ensure policy coherence and advance food recovery efforts along the supply chain. Offering a unified and comprehensive framework may better enable governments to clarify food safety rules, standardize date labels, define liability protections for food donors and food recovery organizations, and set forth additional tax benefits to which donors may be entitled under relevant law. A national law or policy can also serve as a foundation for government grant programs and awareness campaigns focused on food system sustainability and food security.

THE GLOBAL FOOD DONATION POLICY ATLAS PROJECT SUPPORT



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