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BRAZIL LEGAL GUIDE

FOOD DONATION
LAW AND POLICY

DECEMBER 2023

Authors

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Acknowledgements

We are grateful to The Global FoodBanking Network (GFN) whose input, ideas, and expertise informed much of our research. This report was also made possible by the support of our on-site partners in Brazil, including Mesa Brazil – SESC, and many other NGOs, businesses, and government agencies, with whom we discussed the ideas provided herein.

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.

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.



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.



Made Possible with Support from the Walmart Foundation

The research included in this report was made possible through funding by the Walmart Foundation. The findings, conclusions, and recommendations presented in this report are those of the Harvard Law School Food Law and Policy Clinic alone and do not necessarily reflect the opinions of the Walmart Foundation.



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INTRODUCTION

PURPOSE OF THIS GUIDE

Food loss and waste (FLW) is one of the greatest food system challenges of this era. An estimated one-third of food produced globally is ultimately lost or wasted along the supply chain.¹ This amounts to approximately 1.3 billion tons of food each year that ends up in landfills.² FLW occurs at every stage of the supply chain for a variety of reasons: during harvest and processing (packaging) due to low market prices, high labor costs, and demand for perfect-looking produce; during distribution due to spoilage; during the retail phase due to the overestimating of customer demand by grocery stores and restaurants; and during the consumption phase due to inefficient shopping and cooking practices and confusion and inconsistency around date labels.³

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

In many countries, food donation is a popular and logical solution, redirecting 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 provide them to local beneficiary agencies such as soup kitchens, shelters, and community pantries to feed low-income, food-insecure individuals. As food insecurity and FLW continue to rise, new and innovative models of food recovery have emerged around the world.

However, uncertainty surrounds food donation laws and regulations. To help address the most pressing questions, the Harvard Law School Food Law and Policy Clinic (FLPC) and The Global FoodBanking Network (GFN) collaborated to create The Global Food Donation Policy Atlas.¹⁰ This multiyear, innovative partnership maps the laws and policies affecting donations worldwide. 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 Brazil, where an estimated 42% of the national food supply is lost or wasted each year,¹¹ while 61.3 million people, or more than one quarter of the population, are food insecure.¹² FLPC and GFN, in collaboration with partners in Brazil,¹³ developed this resource to help food donors, food banks, and other intermediaries (hereinafter collectively referred to as “food recovery organizations”) understand the relevant legal frameworks that affect food waste reduction and food donation efforts in Brazil. It 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 Brazil, 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, food waste diversion laws (also called “food waste deterrence” policies) that penalize food waste or require recovery, and government grants and incentives for donation.

STATE OF FOOD INSECURITY, FOOD LOSS, WASTE, AND RECOVERY IN BRAZIL

Policies to prevent FLW and promote food donation gain new importance when a country is battling persistent hunger despite being one of the world’s largest food producers.¹⁴ This is the case in Brazil, which, despite a recent history of successful social policy interventions resulting in unprecedented poverty reduction just a few decades ago,¹⁵ now faces a resurgence of food and nutrition insecurity.¹⁶

The country’s previous success in promoting greater food and nutrition security is primarily attributable to its national holistic strategy Zero Hunger (*Fome Zero*), discussed in greater detail in the next section.¹⁷ Through a series of short-term emergency response measures and longer-term structural policies and programs, the Zero Hunger Strategy eliminated economic and social barriers that perpetuated conditions of poverty and food insecurity.¹⁸ As a result, Brazil removed more than 20 million people from poverty between 2003 and 2009.¹⁹ It also reduced the number of undernourished people from 17 million in 2000–02 to 11.9 million in 2004–06.²⁰ Achieving such results involved nearly a dozen government ministries and more than 30 programs dedicated to improving “access to food, strengthening of family farming, income generation, and social empowerment, mobilization and oversight.”²¹

After being removed from the United Nation’s Hunger Map in 2014, Brazil returned to the map in 2021 as rates of food insecurity rose sharply.²² The Food and Agriculture Organization of the United Nations (FAO) estimates 61.3 million people—more than one quarter of the population—are food insecure.²³ Much of Brazil’s food insecurity is attributed to increased poverty and inequity, which began to rise during the country’s 2014–16 economic recession.²⁴ Prior to the pandemic, unemployment rates were increasing,²⁵ and the poorest populations were already struggling to earn enough income to afford basic food items.²⁶ The COVID-19 pandemic increased this pressure and hardship, resulting in even higher rates of food insecurity.²⁷ The adoption of strategies to reduce and control infection rates had a tremendous impact on economic markets, which led to significant disruptions in food availability and accessibility.²⁸ During the pandemic the number of Brazilians experiencing hunger increased from roughly 19.1 million in 2019 to 33.1 million in early 2022.²⁹

OF THE 268.1 MILLION TONS OF FOOD AVAILABLE IN BRAZIL EACH YEAR, 26.3 MILLION TONS IS LOST. ACCORDING TO THE 2021 UNEP FOOD WASTE INDEX REPORT, BRAZILIAN HOUSEHOLDS WASTE 60 KILOGRAMS OF FOOD PER CAPITA PER YEAR.

In Brazil food losses along the supply chain limit the availability of food for human consumption, and food waste increases at the end of the food chain due to behaviors adopted in retail establishments, restaurants, and households. Of the 268.1 million tons of food available in Brazil each year, 26.3 million tons is lost.³⁰ Most postharvest loss occurs before food even reaches the consumer, yet according to the 2021 UNEP Food Waste Index Report, Brazilian households waste 60 kilograms of food per capita per year.³¹ Brazilians are aware of the issue, and 96% report concern about food waste.³² Nevertheless, an average consumer wastes more than half a kilogram of food every day.³³

In recent years, the Brazilian government has increased its attention to the high rates of FLW by adopting both a comprehensive strategy and national legislation on the issue. In October 2017, the Brazilian government launched an Intersectoral Strategy for the Reduction of Food Loss and Waste in Brazil—a multistakeholder

initiative led by the Interministerial Chamber for Food and Nutrition Security (*Câmara Interministerial de Segurança Alimentar e Nutricional*, or CAISAN).³⁴ The strategy combats FLW through public-private partnerships and programs, which call for greater support for food donation, food banks, and other food recovery organizations. In June 2020 the Brazilian government enacted Law 14,016,³⁵ introducing a regulatory scheme to combat food waste through greater donation.³⁶ As discussed later in this Legal Guide, this legislation reconciles the government’s efforts to prevent hunger and food waste through greater food donation.³⁷

Alongside government initiatives and legislation, more than 210 food banks in Brazil are actively mitigating the severity of food insecurity and reducing food waste.³⁸ Food banks in Brazil, including those that are government-managed or qualify as “private non-profit entities,” “cooperative societies,” and “religious organizations,” are connected through the Brazilian Food Bank Network (*Rede Brasileira de Bancos de Alimentos*, or RBBA), coordinated by the Brazilian Ministry of Social Development and Fight against Hunger (MDS).³⁹ The RBBA strengthens and unifies food donation operations based on principles of cooperation, communication, transparency, and ethical conduct.⁴⁰

ALONGSIDE GOVERNMENT INITIATIVES AND LEGISLATION, MORE THAN 210 FOOD BANKS IN BRAZIL ARE ACTIVELY MITIGATING THE SEVERITY OF FOOD INSECURITY AND REDUCING FOOD WASTE.

Brazilian food banks operate under four management styles: public food banks managed at the municipal level that receive government support, civil society food banks run by nonprofit organizations, supply centers, and food banks run by Mesa Brasil SESC.⁴¹ Mesa Brasil SESC is a private network of food banks that is supervised by the food security and social support activity of the Social Service of Commerce (SESC).⁴² It has helped mitigate hunger in the past few decades, especially during the COVID-19 pandemic. It reported serving 3.4 million people in 2020—a 150% increase from 2019—and distributed more than 50.6 million kilograms of food in 2020 to an average of 3.07 million people each month.⁴³

This Legal Guide enables greater responsive action by providing an overview of Brazil’s food donation legal framework and addressing the issues most likely to arise for food donors, food recovery organizations, policymakers, and other interested stakeholders.

OVERVIEW OF BRAZIL’S RELEVANT LEGAL FRAMEWORK

Legal frameworks relevant to FLW and food donation in Brazil are generally enacted at the federal level. Brazil is organized as a presidential federated republic featuring a federal district, 26 politically autonomous states, and 5,570 municipalities.⁴⁴ The Brazilian Constitution enumerates powers of the federal government that are all exclusive to the union, even if not designated as such (articles 21 and 22), and joint or concurrent powers between the federal government, states, federal district, and municipalities (articles 23 and 24).⁴⁵ For areas under concurrent authority, the federal government may establish general rules under which the states can regulate. In the absence of a federal general rule, the states may exercise their full legislative power.⁴⁶ Article 23 includes agriculture and food as an area of joint authority between the federal government, states, federal district, and municipalities.⁴⁷ However, as discussed below, the executive branch, and specifically the presidency, has a history of setting national policies that address food and nutrition security in Brazil. Article 23 also grants political, legislative, administrative, and fiscal autonomy to municipalities regarding subjects of local interest to supplement federal and state legislation.⁴⁸ Nevertheless, power is highly concentrated within the federal government,⁴⁹ where it is distributed among three branches: the executive, which includes

the president and administrative agencies; the bicameral legislature, or National Congress, which comprises the Federal Senate (upper house) and Chamber of Deputies (lower house); and the judiciary, which includes the Supreme Federal Court as the highest authority, followed by lower superior courts and state courts.⁵⁰ The judiciary is primarily based on civil law tradition and divides cases based on subject matter across the state and federal levels.⁵¹

Also relevant to FLW and food donation in Brazil are international and regional agreements to which the country is a party. For example, Brazil is a member of the regional trade bloc Mercosur (the Southern Common Market), along with Argentina, Paraguay, and Uruguay.⁵² Mercosur member countries also generally adhere to international trade standards, including many of those endorsed by the *Codex Alimentarius*.⁵³ This harmonization with Mercosur is relevant to Brazil's regulation of food safety and date labeling, discussed later in this Legal Guide, and may impact other food law and policy frameworks.

FOME ZERO STRATEGY (2003–10) AND FOOD AND NUTRITION SECURITY AGENDA

Brazil's Zero Hunger (*Fome Zero*) strategy is a global model for an integrative and holistic policy approach to national food and nutrition security.⁵⁴ Introduced by President Luiz Inácio Lula da Silva, who served from 2003 to 2010 and assumed office again in January 2023, the strategy embraces the principle that access to food is a human right, one that requires government interventions and active participation from civil society.⁵⁵ Based on this human rights principle, the Brazilian government introduced a series of structural policies to eradicate hunger, fight poverty, and promote economic growth and social stability.⁵⁶ These policies supplement short-term emergency response measures and redefine the food security landscape in community, household, and national settings.

Brazil's comprehensive strategy was driven by the National Council for Food and Nutrition Security (CONSEA).⁵⁷ CONSEA—which comprises members of civil society and representatives from various government sectors—coordinated with several government ministries at the national and local levels and created partnerships with private supply chain actors and civil society to promote stakeholder engagement. CONSEA provided an essential platform for transparent and participatory policymaking and for integrating the human right to food into the policy agenda.⁵⁸ With CONSEA's support, in 2006 the National Congress adopted Law No. 11,346, the Organic Law on Food and Nutrition Security (*Lei Orgânica de Segurança Alimentar e Nutricional*, or LOSAN), which created the National Food and Nutrition Security System (*Sistema Nacional de Segurança Alimentar e Nutricional*, or SISAN) to reinforce the country's recognition of the human right to adequate food.⁵⁹ Through LOSAN, the government adopted the National Plan(s) for Food and Nutrition Security as well as other comprehensive strategies for more sustainable food production, distribution, and consumption.⁶⁰

The Zero Hunger strategy leveraged a variety of programs in a multistakeholder solution to hunger and poverty. For example, it promoted agrarian reform and incentives for family farmers, cash transfers to families in need through the *Bolsa Família* program,⁶¹ and investments in school meals through the National School Meals Program (*Programa Nacional de Alimentação Escolar*, or PNAE). The strategy also promoted food donation programs as a solution to food insecurity and hunger. The Food Acquisition Program (*Programa de Aquisição de Alimentos*, or PAA), for example, reduced both rural unemployment and urban hunger through government-assisted donation.⁶² Through PAA, the government purchased 3.2 million tons of surplus food grown on 164,000 family farms for a fair market price, which it then donated to food-insecure populations.⁶³ The National Policy on Food and Nutrition Security (*Política Nacional de Segurança Alimentar e Nutricional*, or PNSAN), implemented in 2010, recognized food donation and food banks as integral to the country's food and nutrition security.⁶⁴ Additionally, the Zero Hunger strategy included initiatives to expand food banks in small and medium-sized cities as a means to address community and household food insecurity. It also promoted partnerships between food banks, restaurants, and retail enterprises in larger urban centers.⁶⁵

Brazil's implementation of SISAN and its programs and policies contained therein stalled during the administration of President Jair Bolsonaro, who served from 2019 to 2022. Shortly after taking office, President Bolsonaro dissolved CONSEA.⁶⁶ In May 2019 the National Congress reinstated CONSEA as part of the Ministry of Citizenship (which has since been renamed the Ministry of Social Development and Fight against Hunger, or MDS) rather than in the president's office, where it formerly resided. MDS is now responsible for administering the country's food and nutrition security policy agenda.⁶⁷

INTERSECTORAL STRATEGY FOR THE REDUCTION OF FLW

Despite long-standing attention to FLW as part of Brazil's food system improvements, the Brazilian government only recently formalized this issue as a national policy priority. In March 2017 CAISAN and FAO organized a Technical Committee on Food Loss and Waste, composed of government policymakers and private-sector actors, to propose a national plan to reduce FLW.⁶⁸ The plan focuses on four main axes: (1) research, knowledge, and technological innovation; (2) communication, education, and training; (3) promotion of public policies; and (4) legislation.⁶⁹ In 2017 the government approved the proposal as the national Intersectoral Strategy for the Reduction of Food Loss and Waste in Brazil.⁷⁰

While this strategy itself is not an enforceable legal framework, it sets forth clear policy priorities and goals that paved the way for several relevant regulatory developments (discussed in the following sections). It specifically aims to “propose changes in existing legal frameworks in Brazil as well as to support the approval of pending bills in order to improve the flow of food donation.”⁷¹ Accordingly, food donation is referenced throughout the strategy's “Lines of Action,” which include improving data collection and knowledge exchange on FLW, developing a FLW “diagnosis” (i.e., identifying drivers and causation), adopting effective measures to reduce FLW, and improving coordination of policies and strategies to reduce FLW.⁷² For example, the strategy encourages partnerships between retailers, wholesalers, distributors, and social organizations to promote food donation as a legally feasible solution.⁷³

The strategy also encouraged Congress to adopt bills pertaining to labeling, civil liability for food donation, and tax exemptions for food donors that were pending at the time.⁷⁴ CAISAN recognized that such bills removed barriers and created incentives for greater food donation.⁷⁵ The strategy further noted that the tax law at the time did not permit food donors to claim tax benefits for donations to food banks.⁷⁶ CAISAN recommended modifying tax benefits to incentivize donations, as discussed later in this Legal Guide.

NATIONAL LAW FOR COMBATting FOOD WASTE AND DONATING SURPLUS FOOD

With the adoption of Law 14,016 in June 2020, Brazil joined a growing list of countries with a national law against FLW.⁷⁷ Signed into law by President Bolsonaro in June 2020 and further endorsed by the ministers of economy; agriculture; citizenship; and women, family, and human rights, Law 14,016 (*Dispõe Sobre o Combate ao Desperdício de Alimentos e a Doação de Excedentes de Alimentos para o Consumo Humano*, or the “Food Waste and Donation Law”) formalizes Brazil's commitment to combatting food waste and donating safe, surplus food to those in need.⁷⁸ The law explicitly establishes the legality of food donation and clarifies that donation is allowed for *all* surplus marketable or unmarketable food, including fresh foods, processed foods, and ready-to-eat prepared meals, provided the food is still suitable for human consumption.⁷⁹ It also explains liability protections for food donations and intermediaries.

The law applies to nearly all food system actors (e.g., companies, hospitals, supermarkets, cooperatives, restaurants, snack bars, and all establishments that prepare ready-to-eat meals for consumption).⁸⁰ It also clarifies that donors are permitted to deliver food either directly to final beneficiaries (i.e., vulnerable or food- and nutrition-insecure individuals, families, or groups)⁸¹ or indirectly through an intermediary. Charitable

organizations that are legally recognized as social assistance or religious entities⁸² as well as food banks and other food recovery organizations, including those in the Brazilian National Food Bank Network, may receive and distribute donated food as intermediaries.⁸³

To qualify as “suitable,” the donated food must meet three criteria: (1) The expiration date affixed to the food has not passed, and, if applicable, the food has been stored in proper conditions as instructed.⁸⁴ (2) The integrity and safety of the food has not been compromised.⁸⁵ And (3) the food must retain its nutritional properties and be safe to consume, even if the food appears damaged or “commercially undesirable.”⁸⁶ Food that meets these three criteria is considered eligible for donation pursuant to the law.

Nearly half of the law’s provisions pertain to the responsibility of intermediaries and liability that may be imposed on food donors in the event a beneficiary is harmed upon consuming donated food. As explained later in this Legal Guide, the law explicitly states that food donations fall outside the scope of a consumer–supplier relationship, in part because the donated food is delivered free of charge.⁸⁷ Thus, food donors and intermediaries do not owe the same obligations to beneficiaries as they owe to customers that pay market price for the food. The law explains that donors and intermediaries are only civilly or administratively liable for damage if they act with intent to cause harm.⁸⁸ It also absolves donors of potential liability once the food is delivered to an intermediary.⁸⁹

Finally, given the ongoing COVID-19 pandemic at the time of adoption, the law’s final provision expressly grants preferential treatment to government-assisted food donation as an emergency response to hunger and food insecurity.⁹⁰ Article 5 explains that the federal government will continue to directly purchase surplus food from family farmers and artisanal fisherman through the Food Acquisition Program (PAA) and subsequently deliver that food to those in need.⁹¹ This provision does not preclude other methods of food recovery and donation. Rather, it merely clarifies the government’s intent to bolster assistance through PAA for the duration of the pandemic.

DECREE No. 10,490 CREATING THE BRAZILIAN FOOD BANK NETWORK AND THE MANAGEMENT COMMITTEE OF THE BRAZILIAN FOOD BANK NETWORK

Pursuant to the National Policy on Food and Nutrition Security (PNSAN), in 2016 the government instituted the Brazilian Food Bank Network (*Rede Brasileira de Bancos de Alimentos*, or RBBA), coordinated by the Brazilian Ministry of Social Development and Fight Against Hunger (MDS).⁹² RBBA includes several diverse entities such as private food banks; food banks managed by federal, state, or municipal governments; state-owned markets; civil society organizations; and relevant academic and research institutions.⁹³

In 2020, shortly after enacting the Food Waste and Donation Law, the Brazilian government reaffirmed its support for RBBA through Decree 10,490, which renews RBBA, shifts management to MDS, and affirms food donation as a vehicle both for reducing both hunger and FLW along the supply chain.⁹⁴ The decree reestablishes RBBA as a means to strengthen and unify food donation operations based on principles of cooperation, communication, transparency, and ethical conduct.⁹⁵

RBBA, as established in 2016 and described in the 2020 decree, is intended to strengthen and coordinate food banks, which the decree defines as entities that receive and freely distribute donated foods from the public and private sector to (a) public or private institutions providing social assistance, protection, and civil defense services; (b) educational institutions; (c) institutional care facilities for children and adolescents; (d) penitentiaries, public jails, and detention centers; (e) healthcare institutions; and (f) other food and nutrition organizations.⁹⁶ The decree also recognizes that emerging models of food donation may include food recovery organizations that do not require physical facilities to store rescued or donated food.⁹⁷

Government-managed food banks and organizations that qualify as “private non-profit entities,” certain “cooperative societies,” and “religious organizations”⁹⁸ are eligible to join RBBA once they appropriately register⁹⁹ and commit to coordinate with MDS.¹⁰⁰ The decree also expressly encourages RBBA members to articulate partnerships and policy changes that will advance food donation efforts.¹⁰¹

Decree 10,490 creates an intersectoral and multistakeholder management committee as a permanent advisory board under the Ministry of Citizenship (which has been renamed the Ministry of Social Development and Fight against Hunger by the new Lula administration).¹⁰² The committee will meet quarterly on an ordinary basis and whenever called by the chairman on an extraordinary basis.¹⁰³ MDS defers to the committee to operationalize the network and develop agreements with members.¹⁰⁴ Generally, such agreements concern the role of RBBA members to promote knowledge-sharing, education, awareness, and research about food waste and donation regarding food and nutrition security.¹⁰⁵ The decree outlines the composition of the management committee, stating that it should include a representative (to be the chair) from each MDS, the Brazilian Agricultural Research Corporation, the National Supply Company, and SESC as well as three representatives from food banks under public management and three from civil society organizations that act as food banks.¹⁰⁶

OTHER FEDERAL FOOD REGULATION

Food in Brazil is regulated through an extensive and complex legal framework, which involves several regulatory instruments and authorities. Most regulations are developed and enforced by the Ministry of Agriculture, Livestock, and Food Supply (*Ministério da Agricultura, Pecuária e Abastecimento*, or MAPA) or the National Agency of Sanitary Surveillance (*Agência Nacional de Vigilância Sanitária*, or ANVISA) of the Ministry of Health (*Ministério da Saúde*, or MS). MAPA has authority over regulations pertaining to the safety, labeling, production, marketing, import, and export of animal-origin products, fresh fruit and vegetables, alcoholic and nonalcoholic beverages, juices, grains, seeds, and animal feed.¹⁰⁷ ANVISA has authority over novel foods and novel ingredients, food with functional claims and/or health property claims, food for infants and young children, enteral nutrition claims, food contact materials, and bioactive substances.¹⁰⁸ ANVISA is responsible for enforcing labeling requirements pursuant to Resolution No. 259/2002, discussed later in this Legal Guide.¹⁰⁹

Other laws relevant to food donation are the Consumer Protection Code, which relates to the duties of suppliers to consumers, and Decree No. 986 adopted in 1969, which establishes basic rules for food, including those relevant to inspection, packaging, and labeling.¹¹⁰

STATE AND MUNICIPAL LAW

Most food laws and regulations are administered at the federal level in Brazil. However, state and municipal governments have authority to regulate within their respective jurisdictions pursuant to certain federal laws. For example, Law No. 6.938/1981 and Law No. 140/2011, which concern animal-processing facilities, authorize states to govern licensing procedure and environmental conditions required for operation.¹¹¹ Particularly with respect to food safety, states have adopted extensive regulatory instruments that elaborate on national safety standards endorsed by ANVISA. For example, the state of São Paulo and municipality of São Paulo have adopted regulations that provide clear parameters and criteria for the safe storage and handling of certain food items.¹¹² In some situations, these safety standards are more stringent than those set out by the federal government.¹¹³ States may also adopt more stringent FLW laws. For example, the federal district requires supermarkets above a certain size to donate surplus food and arrange for it to be used as animal feed or compost.¹¹⁴

Municipalities may also enact food laws and regulations. The city of Belo Horizonte, for example, is well known for its Municipal Law No. 6.352/1993, which created a framework for advancing food sovereignty.¹¹⁵ The framework specifically addresses food distribution to underserved communities, promotes family agriculture, advances universal access, and demonstrates a commitment to “food with dignity” at the government level.¹¹⁶

LEGAL ISSUES RELEVANT TO FOOD DONATION

FOOD SAFETY FOR DONATIONS

In many countries, a key barrier to the donation of surplus food is the lack of knowledge or readily available guidance regarding safety procedures for food donation. All donated food should be safe for consumption and comply with applicable food safety laws and regulations. Potential donors, however, are often uncertain 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.

While Brazil has established numerous national food safety standards for specific food products and sectors pursuant to ANVISA's regulatory authority, such regulations do not directly address food safety within the context of donation.¹¹⁷ However, the 2020 Food Waste and Donation Law (*Dispõe Sobre o Combate ao Desperdício de Alimentos e a Doação de Excedentes de Alimentos para o Consumo Humano*) clarifies that all establishments dedicated to the production and supply of food are authorized to donate any marketable or unmarketable surplus that is fit for human consumption. According to the law, such donated food must meet three criteria: (1) The expiration date affixed to the food has not passed, and, if applicable, the food has been stored in proper conditions as instructed.¹¹⁸ (2) The integrity and safety of the food has not been not compromised.¹¹⁹ And (3) the food must retain its nutritional properties and be safe to consume, even if it appears damaged or “commercially undesirable.”¹²⁰ Despite this broad statement on food donation safety, which for the first time allows prepared food to be donated in Brazil, the law does not answer all questions that might arise, as it does not further elaborate on these requirements or refer to specific food safety regulations that are applicable to food donors or food recovery organizations.

On November 7, 2022, ANVISA released a Guide for Food Donation with Sanitary Safety (*Guia para Doação de Alimentos com Segurança Sanitária*), which expresses ANVISA's understanding of best practices in regard to procedures, routines, and methods considered adequate to maintain food donation safety.¹²¹ The guide was released after ANVISA conducted a regulatory impact analysis to determine what measures should be implemented.¹²² ANVISA determined that the best course of action would be to adopt this guide rather than regulate food safety for food donations.¹²³ The guide is a nonnormative regulatory instrument (i.e., the recommendations are nonbinding), but it provides thorough instruction for food donors, intermediaries, and recipients that are concerned with maintaining food safety.¹²⁴ Any party that complies with the ANVISA guide should be able to address food safety concerns and maximize the quantity of food for donation. For example, one of the weakest links in ensuring food safety in Brazil is the transportation and distribution of food. To address this concern, the guide clearly instructs on how food can be transported, different methods of transport and storage for different food products, proper temperatures at which food must be kept during transport to ensure safety, and an example of a donation temperature control record.¹²⁵ At the time of this writing, the guidelines have not been widely disseminated. However, ANVISA is accepting feedback through November 11, 2023, and intends to promote the guide through a variety of channels.¹²⁶

While Brazil's laws do not directly address food safety for food donations, donors, intermediaries, and recipients can refer to ANVISA's guidance and recommendations to ensure that food donations are safe for consumption.

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 does not meet safety standards, but it is not always clear which standards relate to food safety. 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 the food product unfit for human consumption.

Despite this interpretation, for the vast majority of foods, date labels indicate freshness or quality rather than food safety. Manufacturers use a variety of quality-based methods to determine the time frame for label dates, most of which reflect when the food will be at its “peak quality.”¹²⁷ Nevertheless, global research indicates 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.¹²⁸ 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.¹²⁹

In Brazil, date labeling regulations are standardized as part of the country’s participation in the regional trade bloc Mercosur (the Southern Common Market). ANVISA Regulation 259/2002 requires most packaged foods to feature labeling in accordance with the Mercosur Technical Resolution 21/2002, which applies to all countries in the Mercosur trade bloc (Argentina, Brazil, Paraguay, and Uruguay).¹³⁰ Unless otherwise specified, Regulation 259/2002 requires all packaged food to feature an “expiration date” (*prazo de validade minima*) indicated by a day and month for products with a shelf life of no more than three months or a month and year for products with a shelf life of more than three months.¹³¹ The date must be declared using one of the following expressions: “consume before,” “valid until,” “validity,” “val.,” “expiration date,” “due date,” “vto,” or “consume preferably before,” accompanied by the expiration date, a clear indication of where the expiration date is stated, or an impression through perforations or marks of the day and month or month and year.¹³² Further, the Consumer Protection Code (Law 8,078/1990) states that products must present correct, clear, and precise information in Portuguese about expiration dates. Expiration dates are not required for certain specified items or food exempted by specific technical regulations.¹³³

Expiration dates follow specific guidance based on to the type of food (i.e., natural or processed). According to ANVISA Guide 16/2018, which helps determine the expiration of food, effective as of October 30, 2018, the period starts from the moment the food is prepared/manufactured.¹³⁴ The food manufacturer is responsible for determining the expiration date, but the guide provides an explanation for what aspects are to be considered when determining shelf life. The guide defines the shelf life as the “period in time in which the food remains safe and suitable for consumption, provided that it is stored in accordance with the conditions established by the manufacturer.” Food must remain safe for consumption, maintain its characteristics, maintain its sensorial quality, and not deteriorate in a way that would make it inappropriate for consumption.¹³⁵

Prepared foods also have criteria for deadlines for consumption, including a maximum period for consumption of food when stored below 4°C and calling for a reduction in the maximum period of consumption when storage is above 4°C.¹³⁶ The criteria also require prepared food to be labeled with “designation, date of preparation and expiration date. Storage temperature should be regularly monitored and recorded.”¹³⁷

While the technical resolution and guidelines offer a definition for the “expiration date,” it is not clear whether the date indicates safety or quality. This is inconsistent with the *Codex Alimentarius* General Standard, which states that the expiration date should represent the last date on which food is considered safe for consumption. While Brazil is a member of the *Codex Alimentarius*, Mercosur Technical Resolution 21/2002 is not aligned with the date labeling standards it endorses.¹³⁸ In 2018 the *Codex Alimentarius* updated its General Standard for the Labeling of Prepackaged Foods (originally adopted in 1985) to endorse a dual date labeling scheme.¹³⁹ Specifically, the updated General Standard designates the expiration date as a safety-based label that may be affixed only to foods that pose an increased health risk once the date passes.¹⁴⁰

The 2020 Food Waste and Donation Law reinforces this interpretation because article 1 authorizes the donation of unmarketable surplus that is safe for human consumption, *provided* the food is within the expiration date and in storage conditions specified by the manufacturer, when applicable.¹⁴¹ This provision enables food donation, provided the affixed date has not passed. Further, the Consumer Protection Code (*Código de Defesa do Consumidor*, or CDC) also confirms that suppliers will be jointly and severally liable for defects that make products unfit for consumption, including products sold past their expiration date.¹⁴² This demonstrates that currently there is a real risk for liability if food is donated past its expiration date.

Currently the controlling date labeling laws adhere to the Mercosur technical regulation rather than the dual date labeling model endorsed by the *Codex Alimentarius*. To donate food without concern of legal repercussions, donors need to ensure that any expiration date on the packaging has not yet passed.

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. This fear is particularly heightened when the applicable law provides for “strict liability” (i.e., a donor or food recovery organization that did not act maliciously or intend to inflict harm may still be held legally and financially responsible for any resulting damage). In Brazil, such a “strict liability” standard is in place under the Consumer Protection Code, which regulates all consumer relations between suppliers and consumers.¹⁴³

Following sharp increases in hunger exacerbated by the COVID-19 pandemic, in 2020 the Brazilian government passed the Food Waste and Donation Law.¹⁴⁴ Food donors and food recovery organizations are protected from liability in the event that a beneficiary alleges harm arising from donated food unless the beneficiary proves the harmful food was provided in an act of malice.¹⁴⁵ Food qualifies as “suitable” for donation, provided it meets three criteria: (1) The expiration date affixed to the food has not passed, and, if applicable, the food has been stored in proper conditions as instructed.¹⁴⁶ (2) The integrity and safety of the food has not been compromised.¹⁴⁷ And (3) the food must retain its nutritional properties and be safe to consume, even if the food appears damaged or “commercially undesirable.”¹⁴⁸ The law states that donors are permitted to provide food either directly to beneficiaries (through direct donations) or indirectly (through an intermediary such as a food bank), and liability is limited for both donors and any intermediaries that handle donated food.¹⁴⁹

To limit liability, Brazil’s Food Waste and Donation Law distinguishes donation from other supplier–consumer relationships, governed by the Consumer Protection Code, in which “strict liability” is imposed in situations where a product causes harm.¹⁵⁰ The code applies broadly to consumer–supplier relationships regardless of whether the parties have a contractual relationship. Absent the Food Waste and Donation Law, under the Consumer Protection Code donors and food recovery organizations would impliedly qualify as “suppliers” and donation beneficiaries would similarly constitute “consumers” (i.e., “any individual or legal entity that acquires or uses products or services as an end user”), regardless of whether the product is acquired free of charge. However, article 2 of the Food Waste and Donation Law states that the “donation referred to in this law will under no circumstances constitute a consumption relationship.”¹⁵¹ This statement carves out donation as exempt from the Consumer Protection Code.

While removing strict liability for food donations, the Food Waste and Donation Law defines a narrow set of circumstances in which a food donor and food recovery organization may be liable for harm. For food donors, responsibility ends at the moment of the first delivery to the intermediary or, in the case of direct donation, to the beneficiary. For intermediaries, responsibility ends at the time of the first delivery to the final beneficiary.¹⁵² Both donors and intermediaries will only be civilly and administratively liable for damages caused by the donated food “if they act with intent.”¹⁵³ This is a much more generous liability standard than “strict liability,” in which intent is irrelevant. It is also more forgiving of donors and food recovery organizations than liability schemes in other countries, where liability may result due to negligence or reckless acts.¹⁵⁴ Further, donors and intermediaries can only be found criminally liable if the “specific intent of causing damage to the health of

others” is found at the time of delivery to an intermediary or beneficiary, the moment at which their responsibility ends.¹⁵⁵ Such limits effectively serve to ensure that only bad actors with deliberate intent to harm beneficiaries will face liability.

ANVISA’s Guide for Food Donation with Sanitary Safety, mentioned above, attempts to address food safety concerns by providing clear best practices.¹⁵⁶ While the guide is a non-normative regulatory instrument, it works to alleviate food donors’ concerns by providing clear instructions for compliance.¹⁵⁷ At the time of this writing, ANVISA is accepting comments on the new guidelines—through November 11, 2023—and strategically promoting the guide to relevant stakeholders.¹⁵⁸ The guidelines are expected to be disseminated over the coming months.

While the current law protects food donors and intermediaries from liability, as long as the food is donated with good intent and satisfies all other requirements,¹⁵⁹ many stakeholder remain unaware of the law¹⁶⁰ and concerns regarding the extent of its protection are outstanding.¹⁶¹ Consequently, some stakeholders and potential food donors are hesitant to donate because they are not aware of the law, the scope of the law, or its implications.

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 banks and intermediaries 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 rather than donate it. Some countries have addressed this issue by offering tax incentives and removing financial barriers to food donation.

INCENTIVES

Tax incentives can significantly support food donation and help reduce FLW. For example, corporate donors may be more likely to donate surplus food if they receive a charitable deduction or credit to offset the cost of transportation and logistics. These tax incentives help reduce the burden of the income tax or other taxes levied on businesses. Under the current tax scheme in Brazil, food donors are only eligible to claim minimal benefits.

Most corporate taxpayers in Brazil are subject to an income tax rate of 34% that is levied on net profits from trade or business activities.¹⁶² Under Law 9.249/1995, legal entities that donate to qualifying nonprofit organizations may deduct up to 2% of the legal entity’s base operating profit.¹⁶³ Legal entities include companies, partnerships, and foundations formed in Brazil and registered with the relevant Board of Trade and the Federal Tax Authority (RFB).¹⁶⁴ Individual donors that are not legal entities are not eligible for the income tax deduction. Qualifying nonprofit beneficiaries are civil society organizations (*organização da dociedade civil de interesse público*, or OSCIP).¹⁶⁵ OSCIPs are nonprofit private entities and cooperative societies¹⁶⁶ with a designated public interest, including the promotion of nutrition and food security.¹⁶⁷ The deduction is available for in-kind food donations, and donations are valued by the donor on the invoice at the time of donation.¹⁶⁸ There are no guidelines for how to value the food donations, but donors typically use the market value.¹⁶⁹

BARRIERS

While certain tax schemes may encourage food donations, they may also operate as potential deterrents. In many countries, the value-added tax (VAT), in particular, presents a financial barrier to donating food. VAT is levied on goods at each stage of the supply chain, from production to the point of sale, whenever value is added. It is usually levied through a system of debits (an output VAT) and credits (an input VAT). A VAT debit is the amount that a VAT-registered business charges when they sell a good, whereas a VAT credit is the amount

invoiced to a VAT-registered business when they purchase a good. This indirect taxation scheme can create a financial burden on food donors and food-receiving organizations if the country levies a VAT on the sale of food without specific exemptions for donated food, or if it does not allow a business to claim credit for the input VAT paid on food that is later donated.

Unlike many countries with a single national VAT, Brazil has separate consumption taxes spread across the federal, state, and municipal levels. On the federal level, manufacturers are taxed under an excise tax (*imposto sobre produtos industrializados*, or IPI) at the time of sale to another manufacturer or a retailer.¹⁷⁰ The IPI applies to domestic and imported industrialized products.¹⁷¹ Manufacturers cannot receive an exemption or deduction associated with the IPI for donated goods.¹⁷² For covered products, the federal government sets IPI rates based on each product in accordance with the essentiality of each product.¹⁷³ Rates generally range from 5% to 30%.¹⁷⁴ In August 2022 former President Bolsonaro's administration reduced IPI rates,¹⁷⁵ and in January 2023 Geraldo Alckmin, Lula's vice president, announced that the administration would seek to completely end the IPI.¹⁷⁶ For food specifically, unprocessed food products such as fresh produce are not industrialized and thus not subject to IPI.¹⁷⁷ Further, most industrialized food products currently have a 0% IPI rate.¹⁷⁸ In 2022, in response to the COVID-19 pandemic and supply chain challenges in the food industry, the federal government reduced IPI rates to 0% on certain processed food products, including roasted coffee, margarine, cheese, pasta, sugar, and soy oil.¹⁷⁹ Before the change, the IPI rates were 9% for coffee, 10.8% for margarine, 28% for cheese, 14.4% for pasta, 14.4% for sugar, and 9% for soy oil.¹⁸⁰

At the state level, *imposto sobre operações relativas à circulação de mercadorias e serviços de transporte interestadual e intermunicipal e de comunicações* (ICMS) is a VAT on the sale of goods and services. States set their respective ICMS rate based on the type of good.¹⁸¹ ICMS rates generally range from 17% to 20%.¹⁸² The application of ICMS to food products, regardless of donation, depends on the state. For example, in São Paulo, horticultural products, including fruits and vegetables, even if cut or peeled, are exempt from ICMS.¹⁸³

However, across all states, food donations are now exempt from ICMS. The federal government launched the *Comida no Prato* program in November 2021 and amended ICMS Agreement No. 018 to allow food donors and beneficiaries to receive an exemption from ICMS for donations to the Food and Nutritional Security Program.¹⁸⁴ All 27 Brazilian states participate in the program. Food donations to support vulnerable populations may be facilitated by public or private food banks, charitable entities, and municipal assistance entities.¹⁸⁵ The Ministry of Citizenship (which has since been renamed the Ministry of Social Development and Fight against Hunger) released the Operation Manual of Donations Intended for the Food and Nutrition Security Program (*Manual Operacional de Doações Destinadas ao Programa de Segurança Alimentar e Nutricional*) to provide guidance on how to receive the tax exemption.¹⁸⁶ Both donors and beneficiaries must register on the *Comida no Prato* online portal.¹⁸⁷ Then, at the time of the donation, the donor must record the donation (including the type, amount, and quality of the food) to claim the ICMS exemption.¹⁸⁸ The platform also links donors and beneficiaries together to facilitate food donations.¹⁸⁹ Some criticize this ICMS exception process for involving too many steps for donors.¹⁹⁰ Overall, the IPI and ICMS pose some barriers to food donation. The IPI poses a barrier to manufacturers of industrialized food products because they cannot receive an exemption or deduction of the tax for their donated goods.¹⁹¹ The *Comida No Prato* program and ICMS exemption suppositionally eliminate the tax barrier imposed by the ICMS on food donors. However, widespread awareness and adoption of the ICMS exemption process are required to fully diminish the adverse consequences of the ICMS on food donation.

DONATION REQUIREMENTS OR FOOD WASTE PENALTIES

Some countries employ food donation requirements or impose monetary penalties (often known as organic waste bans or waste taxes) to deter sending food to landfills.¹⁹² The aim of organic waste bans or taxes is to encourage businesses to adopt strategies that would mitigate food waste and promote more sustainable food systems.

Brazil currently does not impose a federal donation requirement or penalty, as the newly adopted Food Waste and Donation Law stops short of actually requiring donation or penalizing food waste. However, high waste disposal costs may discourage disposal of food in landfills and potentially encourage consideration of a federal donation requirement. In 2010 the average cost of collection in Brazil per ton of solid waste was USD\$42.46.¹⁹³ Brazilian collection costs are high compared to other Latin American countries, including Colombia (USD\$34.12/ton), Peru (USD\$15.02/ton), and Paraguay (USD\$6.59/ton).¹⁹⁴

In November 2021 the Agriculture and Agrarian Reform Commission (CRA) approved Bill No. 2874 (proposed in 2019), which would require wholesale and retail establishments that sell food, above a size threshold, to donate surplus food to charitable social service entities.¹⁹⁵ The bill would address the growing economic and environmental costs associated with food waste.¹⁹⁶ If establishments do not comply with the donation requirements and discard non-expired food that is suitable for human consumption, they would be subject to a fine.¹⁹⁷ The bill has not yet passed into law and is currently “awaiting reporter’s designation” in the Senate.¹⁹⁸

However, such policy interventions are in effect at the state level. In 2016 the Federal District adopted Law No. 5694 that requires supermarkets with an area greater than 400 square meter to donate surplus foods to charities or to social welfare organizations.¹⁹⁹ The law also requires these entities to arrange for leftover prepared foods to be used as animal feed or compost.²⁰⁰ There is a fine of \$10,000 reais (R) (approximately USD\$1,490) for noncompliance.²⁰¹

GOVERNMENT GRANTS AND INCENTIVES

Grants and incentive programs funded at the national or local level offer another important resource for food donation initiatives. This is particularly true in countries where donors consider tax incentives insufficient to offset the costs of donation or where a lack of infrastructure limits food recovery efforts. For example, government grants can help food donors and food recovery organizations acquire equipment and resources necessary for recovering, storing, processing, and transporting food for donation. Government funding can also support new innovations and emerging technologies that will make food donation more efficient and sustainable.

In the past, Brazil’s federal government has provided some grants to municipal governments for the construction, renovation, or expansion of food banks.²⁰² Furthermore, the government donated refrigerated trucks to municipal food banks²⁰³ and to rural family farmers more generally.²⁰⁴ The Ministry of Social Development and Fight against Hunger (previously known as the Ministry of Citizenship) within the federal government also provides research grants to study food banks and food safety.²⁰⁵ The current scope of these grants is not available.

The government provides a recognition incentive, or “stamp of recognition,” through the *Comida no Prato* program to all companies that donate food.²⁰⁶ The ministry also grants special stamps to food donors who have donated R\$100,000 to R\$499,999 (bronze level), R\$500,000 to R\$999,999 (silver level), and more than R\$1,000,000 (gold level) in food.²⁰⁷

CONCLUSION

This Legal Guide outlines Brazil’s current laws, policies, and programs that relate to FLW and food donation. While the government is primarily responsible for guaranteeing food security and advancing sustainable food systems in the country, food recovery organizations acting in a private capacity provide an additional social safety net. The Brazilian government has recently implemented legislative and policy changes to promote

greater food donation and reduce FLW. Among these most recent developments include the creation of the Intersectoral Strategy for the Reduction of Food Loss and Waste in Brazil, the adoption of the National Law for Combatting Food Waste and Donating Surplus Food, and the enactment of the Decree Creating the Brazilian Food Bank Network and the Management Committee of the Brazilian Food Bank Network.

This Legal Guide provides a starting point from which policymakers, private-sector actors, and civil society may better understand the current laws and policies relevant to food donation. It also offers a foundation for dialogue about FLW prevention and the value of food recovery to Brazil's food security, economic stability, and environmental sustainability. To contribute to the discussion, a separate document produced under The Global Food Donation Policy Atlas project sets forth policy recommendations specific to Brazil. 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 Brazil, donors, intermediaries, and policymakers should investigate the laws identified in this Legal Guide and seek additional legal counsel, if necessary.

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72 *Id.*

73 *Id.*

74 *Id.*

75 *Id.*

76 *Id.*

77 Lei No 14.016 de 23 de Junho de 2020, D.O.U de 24/06/2020, pág. no 2.

78 *Id.*

79 Prior to the passage of this law, it was illegal to donate prepared foods. Lei No 14.016 de 23 de Junho de 2020, D.O.U de 24/06/2020, pág. no 2.; See also Diego Freire, *Bolsonaro institui Rede de Banco de Alimentos, visando 'diminuir desperdício'* CNN (Sept. 18, 2020), <https://www.cnnbrasil.com.br/nacional/2020/09/18/bolsonaro-cria-banco-de-alimentos-para-diminuir-desperdicio>.

80 Lei No 14.016 *Supra* note 77 at pág. no 2. art. 1.1.

81 *Id* at pág. no 2. art. 1.2

82 *Id.*

83 *Id.*

84 *Id* at pág. no 2. art. 1.1.

85 *Id* at. pág. no 2. art. 1.2.

⁸⁶ *Id* at pág. no 2. art. 1.3.

⁸⁷ *Id* at pág. no 2. art. 2.

⁸⁸ *Id* at pág. no 2. art. 3.

⁸⁹ *Id* at pág. no 2. art. 3.1, 3.3.

⁹⁰ *Id* at pág. no 2. art. 5.

⁹¹ *Id* at pág. no 2. art. 5.

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⁹³ *Rede Brasileira de Bancos de Alimentos*, CAISAN, <http://mds.gov.br/caisan-mds/rede-brasileira-de-bancos-de-alimentos> (last visited August 10, 2021).

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⁹⁵ Decreto No. 10.490 de 17 de Setembro de 2020, D.O.U de 17/09/2020, art. 2.

⁹⁶ *Id* at art. 1.1.

⁹⁷ *Id* at, art. 2.2.

⁹⁸ *See* Lei No 13.019 de 31 de Julho de 2014, D.O.U de 31/7/2014.

⁹⁹ Civil society organizations that manage food banks may only participate in the network after registering in the National Register of Legal Entities. Decreto No. 10.490 de 17 de Setembro de 2020, D.O.U de 17/09/2020, art. 3.1.

¹⁰⁰ The 2020 Decree differs from the 2016 Decree in that management power is granted to the Ministry of Citizenship rather than the Ministry of Social Development. Decreto No. 10.490 de 17 de Setembro de 2020, D.O.U de 17/09/2020, art. 3.2.

¹⁰¹ Decreto No. 10.490 de 17 de Setembro de 2020, D.O.U de 17/09/2020, art. 2.

¹⁰² The Ministry includes representatives from food banks and governments. Decreto No. 10.490 de 17 de Setembro de 2020, D.O.U de 17/09/2020, art. 8.

¹⁰³ Decreto No. 10.490 de 17 de Setembro de 2020, D.O.U de 17/09/2020, art. 11.

¹⁰⁴ This differs from the 2016 Decree in that the 2016 Decree grants the Federal Public Administration the power to implement a management committee that will be constituted through a specific normative act of the ministry of social development. The 2020 seems to establish a distinct management committee that is an advisory board to the Ministry of Citizenship. Decreto No. 10.490 de 17 de Setembro de 2020, D.O.U de 17/09/2020, art. 5.

¹⁰⁵ Decreto No. 10.490 de 17 de Setembro de 2020, D.O.U de 17/09/2020, art. 2.

¹⁰⁶ *Id* at art. 8.

¹⁰⁷ *See, e.g.*, Lei No. 1.283, de 18 de Dezembro de 1950, Diário Oficial da União [D.O.U.] de 19.12.1950 (Braz.); Lei No. 7.889, de 23 de Novembro de 1989, Diário Oficial da União [D.O.U.] de 24.11.1989 (Braz.); Decreto No. 9.013, de 29 de Março de 2017, Diário Oficial da União [D.O.U.] de 30.3.2017 (Braz.).

¹⁰⁸ *Alimentos*, GOV.BR, AGÊNCIA NACIONAL DE VIGILÂNCIA SANITÁRIA – ANVISA, <https://www.gov.br/anvisa/pt-br/assuntos/alimentos> (last visited Feb. 3, 2023).

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¹¹⁰ *See* Decreto-Lei No. 986, de 21 de Outubro de 1969, Diário Oficial da União [D.O.U.] de 21.10.1969 (Braz.).

¹¹¹ Lei No. 6.938 de 31 de Agosto de 1981, Diário Oficial da União [D.O.U.] de 2.9.1981 (Braz.); Lei Complementar No. 140 de 8 de Dezembro de 2011, Diário Oficial da União [D.O.U.] de 9.12.2011 (Braz.).

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¹¹³ *See Determinando prazo de validade de alimentos preparados usando legislações*, FOOD SAFETY BRAZIL (May 7, 2021), <https://foodsafetybrazil.org/prazo-de-validade-de-alimentos-legislacoes/>.

¹¹⁴ Lei No. 5694, de 2 de Fevereiro de 2016, Diário Oficial do Distrito Federal [D.O.D.F] de 5.8.2015 (Braz.); *see infra* Section III.E.

¹¹⁵ Lei No. 6352, de 15 de Julho de 1993, Diário Oficial do Município de Belo Horizonte [D.O.M.-B.H] de 15.7.1993 (Braz.); *see* WORLD FUTURE COUNCIL, *FUTURE POLICY AWARD 2009: SOLUTIONS FOR THE FOOD CRISIS 4* (2009), https://epub.sub.uni-hamburg.de/epub/volltexte/2014/26950/pdf/Future_Policy_Award_brochure.pdf.

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¹¹⁷ *See* various technical regulations of ANVISA (e.g., Ordinance No. 1,428/1993, which states that the general objective is to establish the necessary guidelines that allow carrying out sanitary inspection activities to evaluate good practices for obtaining identity and quality standards for products and services in the area of food with a view of protecting the health of the population; Law No. 6,437/1977, which defines violations of federal health legislation, establishes the respective sanctions, and provides other measures; Ordinance No. 326/1997, which provides technical regulations on hygienic, sanitary conditions,

and good manufacturing practices in establishments for food producers/processors; RDC No. 275/2002, which provides for the standardized technical regulation of operating procedures; and RDC No. 216/2004, which provides for the technical regulation of good practices for food services).

¹¹⁸ Lei No 14.016 *Supra* note 77 at pág. no 2. art. 1.1.

¹¹⁹ *Id* at, pág. no 2. art. 1.2.

¹²⁰ *Id* at, pág. no 2. art. 1.3.

¹²¹ *Guia 57.2022*, Guia para Doação de Alimentos com Segurança Sanitária, AGENCIA NACIONAL DE VIGILANCIA SANITARIA (ANVISA) (2022), http://antigo.anvisa.gov.br/documents/10181/6512262/Guia57_DoacaoAlimentos_V1_linkUnicoRoteiros.pdf/57df30c0-10cc-4d67-a9b9-255eaa41c060.

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¹²³ *Id*.

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¹²⁷ HARVARD LAW SCHOOL FOOD LAW AND POLICY CLINIC, ISSUE BRIEF: PROMOTING FOOD DONATION: DATE LABELING LAW AND POLICY (2021), <https://www.foodbanking.org/wp-content/uploads/2021/11/atlas-date-labeling-issue-brief.pdf>.

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¹²⁹ HARVARD LAW SCHOOL FOOD LAW AND POLICY CLINIC AND NATURAL RESOURCES DEFENSE 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.

¹³⁰ Resolution 21/02 *Mercosur Technical Regulation for the Labeling of Packaged Food*, THE COMMON MARKET GROUP (2020), <http://www.sice.oas.org/trade/mrcsrs/resolutions/Res2102p.asp>; Resolution-RDC No. 259 de 20 de Setembro de 2002. D.O.U. de 20/09/2002, 6.6.1.

¹³¹ Resolution-RDC No. 259 de 20 de Setembro de 2002. D.O.U. de 20/09/2002, 6.6.1.

¹³² *Id*.

¹³³ Expiration dates are not required for “fresh fruit and vegetables, including potatoes which have not been peeled, sliced or otherwise treated; wines, liqueur wines, sparkling wines, flavored wines, fruit wines and sparkling fruit wines; alcoholic beverages containing 10% (v/v) or more alcohol; bakery and confectionery products that, due to the nature of their content, are generally consumed within 24 hours of their manufacture; vinegar; solid sugar; sugar-based confectionery, flavored and or colored, such as: candies, caramels, confectionery, pastilles and the like; bubble gum; food grade salt (does not apply for enriched salt); or foods exempted by specific Technical Regulations.” Resolution-RDC No. 259 de 20 de Setembro de 2002. D.O.U. de 20/09/2002, 6.6.1.

¹³⁴ Guia para Determinação de Praxod de Validade de Alimentos, AGENCIA NACIONAL DE VIGILANCIA SANITARIA (ANVISA), 7 (2018), http://antigo.anvisa.gov.br/documents/10181/5056443/Guia+16_2018+prorrogacao+prazo.pdf/13a19f5f-94f8-4430-9548-6d43278ffb62.

¹³⁵ “Food must: Remain safe for consumption, that is, not cause infections and food poisoning due to pathogenic microorganisms or the production of toxins (bacterial or fungal) during storage; maintain its characteristics, that is, not present a significant loss of any nutrient or component, considering the composition requirements, as in the case of food supplements, foods for special purposes and foods with nutritional claims, and the rules of labeling and tolerance defined in the legislation; and maintain its sensorial quality and not deteriorate in a way that would make it inappropriate for consumption.” Guia para Determinação de Praxod de Validade de Alimentos, AGENCIA NACIONAL DE VIGILANCIA SANITARIA (ANVISA), 7 (2018), http://antigo.anvisa.gov.br/documents/10181/5056443/Guia+16_2018+prorrogacao+prazo.pdf/13a19f5f-94f8-4430-9548-6d43278ffb62.

¹³⁶ According to RDC 216/2004 “The maximum period of consumption of food prepared and stored under refrigeration at a temperature of 4°C (four degrees Celsius), or lower, must be 5 (five) days. When temperatures above 4°C (four degrees Celsius) and below 5°C (five degrees Celsius) are used, the maximum period of consumption must be reduced, in order to guarantee the hygienic-sanitary conditions of the prepared food. If the prepared food is stored under refrigeration or freezing, at least the following information must be included in its envelope: designation, date of preparation and expiration date. Storage temperature should be regularly monitored and recorded.” RDC 216/2004.

¹³⁷ RDC 216/2004.

¹³⁸ FAO & WHO, *Codex Alimentarius Members*, <http://www.fao.org/fao-who-codexalimentarius/about-codex/members/en> (last visited Jan. 28, 2023).

¹³⁹ See FAO and WHO, CODEX ALIMENTARIUS INTERNATIONAL FOOD STANDARDS: GENERAL STANDARD FOR THE LABELING OF PREPACKAGED FOODS, CXS 1-1985, 2 (Rev. 2018).

- 140 *Id.*
- 141 Lei No 14.016 *Supra* note 77 at pág. no 2. art. 3.1, 3.3.
- 142 Guia para Determinação de Praxod de Validade de Alimentos, Agência Nacional de Vigilância Sanitária (ANVISA), 7 (2018), http://antigo.anvisa.gov.br/documents/10181/5056443/Guia+16_2018+prorrogaçao+prazo.pdf/13a19f5f-94f8-4430-9548-6d43278ffb62.
- 143 Lei No. 8,078 de 11 de Setembro de 1990, D.O.U 11/09/1990.
- 144 Lei No 14.016 *Supra* note 77
- 145 “The donor and the intermediary will only be liable in the civil and administrative sphere for damages caused by the donated food if they act with malice.” Lei No 14.016 de 23 de Junho de 2020, D.O.U de 24/06/2020, pág. no 2. art. 3.
- 146 Lei No 14.016 *Supra* note 77 at pág. no 2. art. 1.1.
- 147 *Id* at pág. no 2. art. 1.2.
- 148 *Id* at pág. no 2. art. 1.3.
- 149 *Id* at pág. no 2. art. 1.2.
- 150 “Suppliers of durable or nondurable consumer products are jointly and severally liable for defects in quality or quantity that make them unsuitable for the consumption for which they are intended or reduce their value, as well as those resulting from disparity, with constant indications of the container, packaging, labeling, or advertising message, respecting the variations resulting from their nature, and the consumer may demand the replacement of the defective parts.” Lei No. 8,078 de 11 de Setembro de 1990, D.O.U 11/09/1990 pág. no 4. Art. 18.
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- 153 *Id* at pág. no 2. art. 3.
- 154 FLPC, The Global Food Donation policy Atlas Issue Brief Promoting Food Donation: liability Protection Law and Policy, 5 (2021), <https://www.foodbanking.org/wp-content/uploads/2021/12/Liability-Protections.pdf>.
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- 156 Guia para Doação de Alimentos com Segurança Sanitária, AGENCIA NACIONAL DE VIGILANCIA SANITARIA (ANVISA), 2 (2022), http://antigo.anvisa.gov.br/documents/10181/6512262/Guia57_DoacaoAlimentos_V1_linkUnicoRoteiros.pdf/57df30c0-10cc-4d67-a9b9-255eaa41c060.
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- 158 *Id.*
- 159 Donated food, at the time of the first delivery, must: (1) be within the expiration date and in the storage conditions specified by the manufacturer, (2) have integrity and health safety not compromised, even if there is damage to the packaging; (3) maintain their nutritional properties and health safety, even if they have suffered partial damage or present a commercially undesirable appearance. Lei No 14.016 de 23 de Junho de 2020, D.O.U de 24/06/2020, pág. no 2.
- 160 *Product Close to Expiration Help Feed 23,000 People in Greater Sao Paulo*, Profissao Reporte (Feb. 24, 2022), <https://g1.globo.com/profissao-reporter/noticia/2022/02/24/produtos-proximos-do-vencimento-ajudam-a-alimentar-23-mil-pessoas-na-grande-sao-paulo.gh.html>.
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