



THE GLOBAL FOOD DONATION POLICY ATLAS

Executive Summary: Ireland

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 in the European Union (EU), the **Harvard Law School Food Law and Policy Clinic** (FLPC) and the **European Food Banks Federation** (FEBA) have partnered to report on food waste and food donation policy in Member States of the EU, including this report on Ireland. This initiative is part of the Global Food Donation Policy Atlas, which is a global partnership between FLPC and the Global FoodBanking Network (GFN). This innovative project maps the laws and policies affecting donations in countries across the globe. The initiative 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.

OVERVIEW OF EUROPEAN UNION LEGAL FRAMEWORK

The EU contains 27 sovereign, independent countries called Member States. Every action taken by the EU is founded on treaties that have been negotiated and approved by all EU Member States, and then ratified by their parliaments or by referenda. In policy areas relevant to FLW, there are certain topic areas governed by the EU under EU regulations, which bind Member States directly, certain that are subject to EU directives, which must be transposed into national law to become effective, and certain areas that are up to Members States individually. The EU may also issue recommendations for its Member States, but these lack binding legal force.

EUROPEAN UNION FOOD LOSS AND WASTE

In the EU, 42 million people cannot afford a quality meal every second day. At the same time, around 59 million tonnes of food are wasted each year, with an associated market value of €132 billion. According to the European Commission, households generate more than half of the total food waste in the EU, and 73% of food waste arises at the household, food service, and retail levels combined. The EU has taken significant steps to curb food loss and waste, primarily through the European Green Deal, which includes a Circular Economy Action Plan (CEAP), the EU Action Plan: Towards Zero Pollution for Air, Water, and Soil, and the Farm to Fork strategy. In 2016, as part of the CEAP, the EU established the EU Platform on Food Losses and Food Waste to support Member States and actors throughout the food supply chain to achieve Sustainable Development Goal (SDG) 12.3: to halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains.

IRELAND FOOD LOSS AND WASTE

In Ireland, an estimated 750,000 tonnes (~826,000 tons) of food were wasted in 2022, which amounts to 146kg (322lbs) of food waste per person. Most food waste occurred within three sectors: manufacturing and processing (31%), households (29%), and restaurants and food service (21%). Food waste costs the average Irish household about €60 per month, equating to an annual national cost of €1.29 billion.

Ireland By the Numbers

- Population: **5.3 million**
- GDP: **\$551.4 billion**
- At Risk of Poverty Rate: **11.7%**
- Prevalence of Food Insecurity: **5.4%**
- Global Food Insecurity Index: **81.7**
- Food Sustainability Index: **70**
- FLW estimates: **750,000 tonnes/year (~826,000 tons/year)**

In addition to efforts to encourage food donation and reduce food loss and waste at the EU level, Ireland has created plans to further curb food loss and waste, increase food donation, and transition to a circular economy. In 2022, Ireland published the National Food Waste Prevention Roadmap 2023-2025, a whole-of-government approach with concrete priority actions for various stakeholders across nine areas of focus. The areas of focus include food redistribution, food waste measurement and reporting, and food waste segregation, among others. Ireland also published A Waste Action Plan for A Circular Economy, Food Vision 2030, and the Climate Action Plan 2021, all of which demonstrate Ireland’s commitment to preventing and reducing excess waste and engaging in more sustainable energy and agricultural practices. As the Irish government continues to take action on food loss and waste, improving the policy landscape for food donation will support efforts for a more responsible food system.

LEGAL ISSUE AREA RANKING AT A GLANCE

National Law, Strategy, or Policy	Food Safety for Donations	Date Labeling	Liability Protection	Tax Incentives	Tax Barriers	Food Waste Deterrence Policies	Government Grants and Incentives	Emissions, Environmental, and Food Waste Reporting Policies
Strong Policy	Moderate Policy	Strong Policy	No Policy	No Policy	Yes	Moderate Policy	Strong Policy	Moderate Policy



IRELAND SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN IRELAND	RECOMMENDATION
National Food Loss and Waste Laws, Policies, or Strategies	Ireland's National Food Waste Prevention Roadmap 2023–2025, published in 2022, is a comprehensive, whole-of-government strategy to reduce food loss and waste in the country. The roadmap covers nine areas of focus, including food redistribution and food waste measurement and reporting, and outlines key priority actions for specified governmental departments and other stakeholders to take.	N/A
Food Safety for Donations	<p>The EU General Food Law Regulation and Hygiene Package set the foundation for food law by outlining principles for matters relating to food and food safety along all stages of production and distribution. The EU Guidelines on Food Donation clarify relevant provisions of EU food law as they relate to the charitable donation of food.</p> <p>Irish food safety legislation does not provide food safety requirements that are specific to food that is destined for donation. However, the Food Safety Authority of Ireland (FSAI) provides guidance to ensure food safety is maintained throughout the food donation process, targeted to specific actors like businesses donating food and charities receiving food.</p>	<p>Amend food safety regulations to include a specific food donation section to elucidate how food safety and hygiene requirements apply to donated food. Advocate to incorporate donation-specific food safety requirements into EU-wide regulations.</p> <p>Publish an official Guidance Note on food safety for donations for food donors and food redistribution organizations. Building upon existing FSAI guidance, a comprehensive Guidance Note endorsed by the relevant government departments would provide clarity to food donors and redistribution organizations and signal Ireland's commitment to increasing food donation.</p>
Date Labeling	Ireland has given effect through national law to EU Regulation No. 1169/2011, which governs the use of date labels on food products. This regulation requires that all foods bear either a safety-based ("use by") date mark or a quality-based ("best before") date mark. Food can be donated after its "best before" date mark, but not after its "use by" date mark.	<p>Promote education and awareness among consumers and businesses on the meaning of date labels. Date label education is critical to ensure that consumers and businesses recognize the difference between safety-based and quality-based date labels, and handle food products past their respective date marks accordingly.</p> <p>Provide guidance and education to businesses and food redistribution organizations about how date labels apply to donated food.</p>



IRELAND SUMMARY OF POLICY RECOMMENDATIONS

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Liability Protection	Ireland does not have a “Good Samaritan” law to protect food donors and redistribution organizations from liability, creating fear among businesses that they may be held liable if donated food causes harm.	Enact a national “Good Samaritan” law that provides liability protection for food donors and intermediary organizations. The law should shield those that act in good faith when donating food, similar to provisions in the United States, where both donors and intermediary organizations are protected, or Italy where only food donors are protected from liability. This will reassure potential donors and redistribution organizations, increasing food donations and reducing legal concerns that prevent participation in food recovery efforts.
Tax Incentives	Ireland’s tax code does not provide deductions or credits for food donations. Only monetary donations are eligible for tax incentives.	Include a charitable tax credit or deduction for in-kind food donation in the Irish tax scheme, similar to tax incentives provided for food donation in France. Without a specific tax incentive for food donation, it is easier and less expensive for potential donors to send edible food to compost or landfill. In addition, enacting a tax incentive to offset specific costs of food donation, such as storage and transportation, could increase food donation.
Tax Barriers	Ireland’s value-added tax (VAT) scheme subjects food donors and redistribution organizations to VAT liability when foods that are not zero-rated are donated. Food donors are also unable to recover input VAT paid on food products if they end up being donated.	Amend the VAT scheme to exempt food donations from VAT while allowing donors to reclaim VAT paid on inputs, similar to the VAT exemption provided in Italy. Providing an exemption for food donations that includes the right to deduct would incentivize businesses to donate surplus food rather than discard it.
Food Waste Deterrence Policies	<p>The EU Waste Framework Directive (WFD) requires Member States to apply the waste management hierarchy as well as monitor and reduce food waste at each stage of the supply chain. The proposed amendment to the WFD includes binding food waste reduction targets in food processing and manufacturing (10%) and retail, restaurants, food services, and households (30%).</p> <p>Ireland has a waste segregation system that incentivizes diverting waste from landfills. However, the country does not currently have a law that mandates the donation of surplus food.</p>	Adopt a food donation requirement for specific actors throughout the food supply chain. This could apply to businesses of a certain size, such as large retailers and restaurants, and would encourage them to redirect safe, surplus food to those in need rather than less-preferred alternative uses. This type of policy, similar to those in France and the Czech Republic, would promote sustainability and reduce food insecurity.



IRELAND SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN IRELAND	RECOMMENDATION
Government Grants and Incentives	Ireland has several funding sources for food waste reduction, many of which are available as part of the Circular Economy Programme. Several grants have been awarded for food waste prevention innovations, as well as surplus food redistribution initiatives.	Provide targeted grant funding to food donation and food recovery actors. While Ireland has a range of grants aimed at reducing food waste, many of these programs are open to a wide range of applicants. A narrowly tailored grant scheme could be introduced, limiting eligibility criteria to agricultural producers, food donors, redistribution organizations, and distributors to make food donation more feasible.
Emissions, Environmental, and Food Waste Reporting	Ireland is subject to the EU Corporate Sustainability Reporting Directive (CSRD) and the EU WFD. Under the CSRD, individual companies meeting certain criteria must report on their waste generation and diversion. Under the WFD, Ireland is required to measure food waste via a sample of food business operators and households.	Require smaller businesses to report on food loss and waste. Under the CSRD, smaller entities are not yet subject to reporting requirements. Under the WFD, individual companies are not required to report on food loss and waste. Ireland should require individual companies to report on their food loss and waste to capture the full extent of waste throughout the country. To support smaller companies, Ireland should take steps to increase access to shared data frameworks to make reporting more manageable.

IRELAND FOOD DONATION POLICY: HOW DOES IT COMPARE?

Ireland shows a strong commitment to reducing food loss and waste and supporting the transition to a circular economy. In addition to complying with EU-level requirements, many of which are already global best practices, Ireland developed a comprehensive national strategy to prevent food waste, which includes key priority actions to be taken by various governmental entities and other stakeholders. However, the existing legal framework relevant to food donation can be strengthened by providing liability protection to food donors and redistribution organizations, amending the tax regime to promote food donation, requiring donation of surplus food, and clarifying food safety requirements for donated food.

For more detail on how Ireland 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 legal framework for food donation and policy recommendations for strengthening Ireland's legal framework, check out the Ireland Guide.



BACKGROUND INFORMATION: MAJOR LEGAL ISSUES IMPACTING FOOD DONATION

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.

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.

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 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 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 (VAT), however, can also create a barrier to donation.

Donation Requirements or Food Waste Penalties

Some countries employ 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 levels 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.

Emissions, Environmental, and Food Waste Reporting

Reporting interventions can incentivize entities to target and measure their waste streams, helping them to identify areas where they can reduce food loss and waste through food donation. There are three main reporting structures that could apply to measure and address food loss and waste: environmental, social and governance (ESG) reporting; Scope 3 emissions reporting; and food loss and waste reporting. Mandatory or voluntary reporting schemes enable food systems actors to better understand the causes of food loss and waste, identify opportunities to reduce waste and increase the amount of food being redistributed, and set targets for food loss and waste reduction.