



THE GLOBAL FOOD DONATION POLICY ATLAS

Executive Summary: Poland

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 Poland. 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 referendum. Several types of legal acts impact EU Member States. EU regulations bind all Member States directly. EU directives are laws that require Member States, or a specific group of Member States, to achieve a particular objective, often with the aim to align different national laws. Directives generally must be transposed into national law to become effective, and national authorities are free to decide how to adapt their laws to meet the stated goal. 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.

POLAND FOOD LOSS AND WASTE

In Poland, an estimated 4,840,946 tonnes (~5,336,230 tons) of food are wasted every year, or an average of 250kg (~551lbs) of food wasted per person. This is equivalent to a loss of 184 loaves of bread each second. Wasted food costs each Pole an annual average of PLN 3,500.

Poland By the Numbers

- Population: **37,489,100**
- GDP: **\$1.03 Trillion**
- Poverty Rate: **6.6%**
- Prevalence of Food Insecurity: **5.4%**
- Global Food Insecurity Index: **75.5**
- Food Sustainability Index: **71.3**
- FLW Estimates: **4,840,946 tonnes/ year (5,336,230 tons/year)**

In addition to efforts to encourage food donation and reduce food loss and waste at the EU level, Poland has created plans to further curb food loss and waste, increase food donation, and transition to a circular economy. In 2023, Poland published the National Waste Management Plan 2028, which includes the National Waste Prevention Program and its five food waste objectives, such as reducing food waste in the supply chain, food service industry, and at the household level. Poland also published a Roadmap Towards the Transition to Circular Economy and adopted the national Act of 19 July 2019 on Counteracting Food Waste, all of which demonstrate Poland’s commitment to preventing and reducing excess food waste and engaging in more sustainable energy and agricultural practices. As the Polish 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
Yes	Limited Policy	Limited Policy	No Policy	Moderate Policy	No	Moderate Policy	Limited Policy	Moderate Policy



POLAND SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN POLAND	RECOMMENDATION
National Food Loss and Waste Laws, Policies, or Strategies	<p>Poland's National Waste Management Plan 2028, published in 2023, contains a Food Waste Prevention Program with five main objectives including reducing supply-side food waste generation and increasing public awareness of food waste reduction.</p> <p>The Polish legislature passed the Act of 19 July 2019 on Counteracting Food Waste, which is the first food waste-focused act in Poland. The act is the first law to define the phrase "food waste." It also establishes food waste reduction requirements on food retailers, such as partnering with a food recovery organization to distribute unsold food.</p>	<p>Set a national FLW reduction goal, including a subgoal for surplus food donation, and publish a national strategy to reduce food waste. This strategy should designate a lead agency, establish concrete reduction targets, and provide clear roles and responsibilities across government entities. It should also align with existing sustainability goals to ensure effective collaboration and accountability</p>
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>Polish food safety legislation does not provide food safety requirements that are specific to food that is destined for donation. Food safety requirements apply to any food "placed on the market," which includes donated food. However, multiple government bodies are assigned to monitor and regulate food safety, leading to conflicting determinations of food safety for donation.</p>	<p>Amend the Food Safety and Nutrition Act to include a specific food donation section to elucidate how food safety and hygiene requirements apply to donated food.</p> <p>Publish an official guide on food safety for donations for food donors and food redistribution organizations. A comprehensive guide endorsed by the relevant government departments would provide clarity to food donors and redistribution organizations and signal Poland's commitment to increasing food donation.</p>
Date Labeling	<p>Poland 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.</p> <p>Polish law restricts donation of food products past their date mark, regardless of their date label type. Past-date food products are legally considered waste products in Poland, and therefore cannot be redistributed.</p>	<p>Reclassify past-quality-date food products to no longer be considered waste products, and allow the donation of past-quality-date food products.</p> <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>



POLAND SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN POLAND	RECOMMENDATION
Liability Protection	Poland 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	Poland’s tax code allows the value of donated food products to be deducted from both corporate and personal income tax if donated to an organization committed to a charitable purpose. The costs of producing or purchasing food that is donated can also be tax-deductible if the food was initially acquired to be sold and the food donations are VAT exempt.	Reduce limits on tax deductions by increasing the statutory limit on food donation tax deductions and allowing donors to claim both the value of food products and the costs of goods and services in their tax deduction. Additionally, introducing tax credits to further incentivize businesses to donate surplus food will help offset the costs associated with food donation, such as transportation and logistics, making it more economically viable for businesses to donate rather than discard surplus food. This would expand participation in food recovery efforts across the supply chain.
Tax Barriers	Poland’s value-added tax (VAT) scheme grants a VAT exemption with the right to deduct for food donations. Food donations can be VAT exempt if donated to support an organization’s charitable purpose, and the donation is properly documented. If exempted from VAT, businesses can reduce their taxes owed by the food products’ input VAT.	Amend the VAT scheme to reflect the language and requirements of the Act on Counteracting Food Waste. This would reward businesses that partner with NGOs and reduce documentation requirements for food recovery organizations, leading to more food redistribution and greater policy cohesion.
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>Poland’s Act on Counteracting Food Waste requires food retailers to partner with food recovery organizations to redistribute unsold food. Retailers must record and report all wasted food and are fined based on that amount.</p>	Expand the food donation requirement to encompass actors throughout the food supply chain. Currently, the requirement is only for food businesses of a certain size, so an expansion could include smaller businesses, food processors, and producers as well.



POLAND SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN POLAND	RECOMMENDATION
Government Grants and Incentives	There are no specific government grants or incentives in Poland to support food donation infrastructure, which limits the capacity of food recovery organizations to collect, store, and transport donated food. Poland does have several general grant funding sources, and food recovery organizations can apply for those.	<p>Create national grant programs to fund food recovery infrastructure, such as refrigerated trucks, storage facilities, and innovations in food recovery technology. These grants should target both large-scale and smaller food recovery organizations, particularly those operating in rural areas. Providing financial support for storage and transportation will help expand the capacity of food recovery efforts and improve the efficiency of food distribution to those in need.</p> <p>Provide targeted grant funding to food donation and food recovery actors. While Poland has a range of grants aimed at improving civil society, 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.</p>
Emissions, Environmental, and Food Waste Reporting	<p>Poland 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. Along with CSRD reporting requirements, Poland's Act on Counteracting Food Waste requires large food retailers to record and report on their food waste specifically.</p> <p>Under the WFD, Poland is required to measure food waste via a sample of food business operators and households.</p>	<p>Require smaller businesses to report on food loss and waste. Under both the CSRD and the Act on Counteracting Food Waste, smaller entities are not yet subject to reporting requirements.</p> <p>To support smaller companies, Poland should take steps to increase access to shared data frameworks to make reporting more manageable.</p>

POLAND FOOD DONATION POLICY: HOW DOES IT COMPARE?

Poland 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, Poland adopted a national food waste law, which establishes food donation and food waste reporting requirements. Also, Poland's tax code allows for the value of food donations to be deducted from the tax base and exempts food donations from VAT if the food is donated to charitable organizations. However, the existing legal framework relevant to food donation can be strengthened by providing liability protection to food donors and redistribution organizations, allowing donation of food products past the quality-label date, clarifying food safety requirements for donated food, and supporting food recovery efforts through targeted government grants and incentives.

For more detail on how Poland 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 Poland's legal framework, check out the Poland Legal Guide with Policy Recommendations.



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.