

2024 POLAND

POLAND

FOOD DONATION LAW AND POLICY

JUNE 2025

Authors

This report was written by the following staff and students at the Harvard Law School Food Law and Policy Clinic (FLPC): Akif Khan, Grace Huddleston, Michaela Greenlee, Trevor Findley, and Emily Broad Leib.

Acknowledgements

We are grateful to the European Food Banks Federation (FEBA) 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 Poland, with whom we discussed the ideas provided herein, including the Federation of Polish Food Banks and other lawyers, researchers, and businesses.

About The Global Food Donation Policy Atlas

This report and others for countries in the European Union were created as a partnership between FLPC and FEBA. This initiative is part of the Global Food Donation Policy Atlas, which is a global partnership between FLPC and the Global FoodBanking Network (GFN). 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. To learn about and compare the food donation laws and policies for the countries FLPC has researched to date, visit atlas.foodbanking.org.

About 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 chlpi.org/food-law-and-policy.



About The Global FoodBanking Network

The Global FoodBanking Network 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.



About the European Food Banks Federation

The European Food Banks Federation (FEBA) is a nonprofit organization which brings together more than 351 Food Banks and branches, with members in 30 countries in Europe. They recover surplus food, a large part of which would otherwise be thrown away, and redistribute it to charitable organizations and social centers taking care of people in need. For more information, visit www.eurofoodbank.org.



TABLE OF CONTENTS

Introduction.....1

State of Food Insecurity, Food Loss, Waste, and Recovery in the European Union and Poland.....2

Food Insecurity and Waste in the European Union.....2

The European Green Deal.....2

Food Insecurity and Waste in Poland.....3

Overview of the European Union Legal Framework.....4

European Union FLW and Food Donation Legal Framework.....4

General Food Law Regulation and the Hygiene Package.....4

Waste Directive Framework.....5

Food Donation Guidelines.....5

Overview of Poland’s Legal Framework.....5

Key Ministries and Agencies for Food Waste and Recovery.....8

Legal Issues Relevant to Food Donation.....10

National FLW Laws, Policies, or Strategies.....10

National Strategy Recommendations.....11

Food Safety for Donations.....12

Food Safety Policy Recommendations.....13

Date Labeling.....14

Date Labeling Policy Recommendations.....16

Liability Protection for Food Donation.....17

Liability Protection Policy Recommendations.....19

Taxes.....20

Incentives.....20

Barriers.....20

Tax Policy Recommendations.....22

Food Waste Deterrence Policies.....23

Food Waste Deterrence Policies Recommendations.....25

Government Grants and Incentives.....25

Government Grants and Incentives Policy Recommendations.....26

Emissions, Environmental, and Food Waste Reporting Policies.....27

Emissions, Environmental, and Food Waste Reporting Recommendations.....28

Conclusion.....29

INTRODUCTION

Food loss and waste (FLW) is one of the greatest food system challenges we face today. An estimated one-third of food produced globally is 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 food system: during the initial harvest due to low market prices, high labor costs, and demand for perfect-looking produce; during the retail phase due to grocery stores and restaurants overestimating consumer demand; and food is discarded by consumers who engage in inefficient shopping and cooking practices and lack a clear understanding about date labels.³

These behaviors have significant environmental, economic, and social consequences. Food that is lost or wasted has a huge carbon footprint of 3.3 gigatons,⁴ using roughly 30% of agricultural land⁵ and accounting for 8% to 10% of total global greenhouse gas emissions.⁶ The market value of food products lost or wasted is approximately \$1 trillion per year.⁷ Meanwhile, in 2022 almost 30% of the global population was moderately or severely food insecure, and up to 783 million people suffered from hunger.⁸ The international community has sought to address this paradox and mobilize the reduction of food waste, especially within the framework of the United Nations's (UN) 2030 Agenda for Sustainable Development and Sustainable Development Goal (SDG) 12.3.⁹

In many countries, food donation is a popular and logical solution to redirect safe, surplus food 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.

The European Union (EU) and its Member States have committed to meeting the SDG 12.3 target to halve per capita food waste at the retail and consumer levels by 2030 by reducing food losses along the food production and supply chains.¹⁰ Member States have taken this commitment to heart in a variety of ways, many of which are highlighted in this report.

This Legal Guide with Policy Recommendations (hereinafter the “Guide”) covers Poland, where 4.8 million tonnes (~5.3 million tons) of food is wasted annually.¹¹ This report and others for countries in the European Union were created as a partnership between the Harvard Law School Food Law and Policy Clinic (FLPC) and the European Food Banks Federation (FEBA). This initiative builds on the Global Food Donation Policy Atlas, which is a global partnership between the Harvard Law School Food Law and Policy Clinic and the Global FoodBanking Network (GFN). The Global Food Donation Policy Atlas 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.¹² FLPC and FEBA, in collaboration with members in Poland,¹³ developed this resource to help food donors, food banks, food recovery organizations, and other intermediaries (hereinafter collectively referred to as “food redistribution organizations”) understand the relevant legal frameworks that affect food waste reduction and food donation efforts in Poland.

The EU has made strides toward its goal of a sustainable, equitable, and healthy food supply chain, with food redistribution thoughtfully considered in many of its strategies. Further, many Member States have gone above and beyond the EU requirements to encourage increased food redistribution (e.g., by providing additional fiscal incentives, offering further protections, developing national strategies, and even, in some cases, mandating food donation through law). Poland has taken several steps to improve laws that affect food recovery, including enactment of a food donation requirement, aligning its tax policy to remove barriers to food donation, and creating a tax incentive for those who donate safe, surplus food.¹⁴

After providing initial commentary on FLW and food recovery in the EU and Poland, this Guide provides an overview of the legal frameworks most relevant to food donation. The subsequent sections look more closely at the laws generally applicable to food donation: national FLW strategies, food safety laws and regulations, food date labeling laws, “Good Samaritan” or liability protection laws, tax incentives for food donation and/or tax policy disincentives, waste diversion laws that penalize food waste or require recovery, government grants and incentives for donation, and emissions and food waste reporting policies. This Guide also gives specific recommendations for each policy area based on country-specific research, global expertise, and interviews with in-country stakeholders.

STATE OF FOOD INSECURITY, FOOD LOSS, WASTE AND RECOVERY IN THE EUROPEAN UNION AND POLAND

Food Insecurity and Waste in the European Union

In the EU, 42 million people cannot afford a quality meal every second day.¹⁵ At the same time, around 59 million tonnes (~65 million tons) of food is wasted each year, with an associated market value of €132 billion (~\$150 billion).¹⁶ According to the European Commission, households generate more than half of the total food waste in the EU, and 73% arises from the household, food service, and retail levels combined.¹⁷

The European Green Deal

The European Green Deal introduced a robust and multisectoral framework to transition Europe into the first climate-neutral continent by 2050.¹⁸ It provides an action plan to boost the efficient use of resources by moving to a clean, circular economy; restore biodiversity and cut pollution; and provide affordable and secure renewable energy, smarter transport, and high-quality food.¹⁹

The overarching Green Deal includes a Circular Economy Action Plan (CEAP),²⁰ the EU Action Plan: “Towards Zero Pollution for Air, Water, and Soil,”²¹ and the “Farm to Fork” strategy, which focuses on sustainable, equitable, and healthy food systems.²² Each of these Green Deal elements specifically notes the social and environmental repercussions of FLW. Section 3.7 of the CEAP addresses the immense environmental pressure and food waste resulting from the food value chain as a major element of the circular economy strategy.²³ In line with the SDGs and as part of the review of Directive 2008/98/EC (hereinafter the “Waste Framework Directive,” or WFD),²⁴ the European Commission proposed a target on food waste reduction.

In February 2025 the Council of the European Union (also known as the Council of Ministers) and the European Parliament came to a provisional agreement to introduce binding national targets to be met by the end of 2030.²⁵ The food processing and manufacturing sectors will need to meet a 10% reduction target, while the retail, restaurant, food service, and household sectors will be subject to a 30% per capita reduction.²⁶ With coordinated action at the EU level, the European Commission will reinforce action at the national level and work to implement the recommendations of the EU Platform on Food Losses and Food Waste,²⁷ founded in 2016 to bring together EU institutions, experts, and relevant stakeholders to share best practices and evaluate progress in preventing food waste.²⁸

EU Platform on Food Losses and Food Waste

The EU Circular Economy Action Plan (CEAP), adopted in 2015, called on the European Commission to establish a platform dedicated to food loss and waste prevention.²⁹ As a result, the EU Platform on Food Losses and Food Waste (hereinafter the “Platform”) was established in 2016 with a mandate to run until 2021, and it was subsequently re-established in 2022 for a second mandate until 2026.³⁰ Its goal is to support Member States and actors throughout the food supply chain to achieve Sustainable Development Goal 12.3 by identifying opportunities for food waste prevention in line with the waste hierarchy.³¹ During its first mandate, the Platform produced a document on the redistribution of surplus food throughout Member States³² and recommendations for food waste prevention.³³ In addition, it assisted the European Commission in developing a common methodology and indicators to measure food waste and the environmental and economic impacts of food waste prevention.³⁴

During its second mandate, the Platform plans to conduct research on consumer food waste and understanding of date labeling, as well as share best practices for food loss and waste reduction among members of the food supply chain.³⁵ It will also support legislative proposals for the “Farm to Fork” strategy.³⁶

Food Insecurity and Waste in Poland

In Poland, FLW and hunger have been a consistent problem. According to the Food and Agriculture Organization of the United Nations, about 5.4% of Poland’s population experiences moderate to severe food insecurity every year.³⁷ While Poland’s central government does not track food insecurity directly, it does track rates of extreme poverty, defined as the level of subsistence at or below which people struggle to meet their basic needs.³⁸ Its most recent estimate indicates that extreme poverty is on the rise, with 6.6% of the population now living below the extreme poverty line, including 8.2% of households with children.³⁹ Meanwhile, the country generated an estimated 4.8 million tonnes (~5.3 million tons) of food waste in 2023 alone,⁴⁰ or an average of 250 kilograms (~551 pounds) of food thrown away per person, costing each Pole an average of 3500 PLN annually.⁴¹ Michał Kołodziejczak, the Deputy Minister of Agriculture and Rural Development in Poland, states that this is equivalent to a loss of 184 loaves of bread per second.⁴² Households are responsible for 60% of the total discarded edible foods.⁴³ The most frequently wasted food items are bread, deli meats, fruits, and vegetables.⁴⁴

In addition to initiatives at the EU level, Poland has passed laws and created plans to curb FLW, increase food donation, and make progress toward a circular economy. These include the National Waste Management Plan 2028,⁴⁵ the Roadmap Towards the Transition to Circular Economy,⁴⁶ the Act of 19 July 2019 on Counteracting Food Waste⁴⁷—with an amendment expected to be enacted mid-2025⁴⁸—and tax incentives and exemptions for food donations.⁴⁹

The substantial amount of food waste is disconcerting given the impact of food insecurity on people in Poland. The Federation of Polish Food Banks’s report on hunger in Poland reveals that 53% of surveyed households that receive food aid do not have enough money to meet their basic needs.⁵⁰ Consequently, more than two-thirds of surveyed households need to forego some grocery shopping to afford their medications and rent,⁵¹ and almost 60% of respondents have borrowed money to afford food.⁵² This dire situation is especially prevalent among seniors, children, individuals with disabilities, and single parents, all of whom are most vulnerable to food insecurity and malnutrition.⁵³ In its work to help combat food insecurity in 2022, FPFb provided approximately 1.4 million people with free packages of food products.⁵⁴

OVERVIEW OF THE EUROPEAN UNION LEGAL FRAMEWORK

The EU contains 27 sovereign, independent countries called Member States. Each Member State delegates some of its decision-making powers to the shared institutions of the EU so that decisions on specific matters of joint interest can be made democratically at the EU level. Every action taken is founded on treaties that have been negotiated and approved by all Member States and ratified by their parliaments or by referendum.⁵⁵

Several institutions are involved in EU decision-making, including the European Parliament, the European Council, the Council of Ministers, and the European Commission.⁵⁶ Each is responsible for a different aspect of the law-making process. While the European Council defines the “general political direction and priorities of the EU,” the European Commission proposes new laws, and the European Parliament and the Council of Ministers adopts them.⁵⁷ Finally, Member States and the European Commission implement EU law.⁵⁸

EU law is divided into “primary” and “secondary” legislation. The treaties (primary legislation) are the basis or ground rules for all EU action. They are amended each time a new Member State joins the EU as well as occasionally to reform EU institutions.⁵⁹ The treaties delineate the objectives of the EU, rules for EU institutions, procedure for decision-making, and the relationship between the EU and its Member States.⁶⁰ The 2007 Lisbon Treaty is the last amending treaty. Earlier treaties are incorporated into the current consolidated version, comprising the Treaty on European Union and the Treaty on the Functioning of the European Union.⁶¹ Secondary legislation (i.e., regulations, directives, and decisions) is derived from the principles and objectives set out in the treaties.⁶²

Several types of legal acts impact Member States. EU regulations bind all Member States directly, meaning that a regulation does not need to be passed into national law by a Member State to go into effect. However, a Member State may be required to change its national laws to comply with a regulation.⁶³ EU directives are laws that require all or a specific group of Member States to achieve a particular objective, often with the goal of aligning 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.⁶⁴ Finally, the EU may issue recommendations for its Member States, but these lack binding legal force.⁶⁵

EUROPEAN UNION FLW AND FOOD DONATION LEGAL FRAMEWORK

General Food Law Regulation and the Hygiene Package

The European Parliament and the Council of Ministers adopted Regulation (EC) No 178/2002 in 2002.⁶⁶ Commonly known as the General Food Law Regulation, it lays the foundation for food law in the EU by outlining principles related to food and food safety along all stages of production and distribution.⁶⁷ In addition, the law establishes requirements for food safety and traceability, including imports and exports, and outlines operator responsibilities for ensuring compliance.⁶⁸ In 2004 the EU adopted a new food safety framework known as the Hygiene Package, which went into effect on January 1, 2006.⁶⁹ This “package” of regulations outlines specific food safety rules for the entire food chain, from production to consumption,⁷⁰ and requires all professionals involved in the food chain to demonstrate that they have appropriate control measures relating to their respective food operations in place.⁷¹

In 2021 the European Parliament and the Council of Ministers adopted Regulation (EU) No. 2021/382

amending Regulation 852/2004 on food hygiene, which was included in the Hygiene Package food safety framework.⁷² Regulation No. 2021/382 explicitly permits food business operators to redistribute food after the date of minimum durability (or “best before” date) passes, so long as the food is inspected and deemed safe for human consumption.⁷³ Another amendment to the Hygiene Package was adopted in 2021 to allow the freezing of meat at retail under certain conditions to preserve the safety of food for redistribution.⁷⁴

Waste Directive Framework

Under the 2008 Waste Framework Directive (WFD), formally known as Directive 2008/98/EC¹², Member States must apply the following waste management hierarchy: prevention, preparing for re-use, recycling, recovery, and disposal.⁷⁵ Article 22 defines “bio-waste” as “biodegradable garden and park waste, food and kitchen waste from households, restaurants, caterers and retail premises and comparable waste from food processing plants” and encourages the separate collection and treatment of bio-waste for composting and digestion, or other environmentally safe methods of treatment or repurposing of bio-waste.⁷⁶

In 2018 the WFD was revised to specifically require Member States to monitor and reduce food waste at each stage of the supply chain.⁷⁷ It requires Member States to prepare food waste prevention programs, encourage food donation, and provide incentives for the application of the waste hierarchy. The WFD also explicitly prioritizes human consumption over animal feed or nonfood reprocessing, such as composting and anaerobic digestion.⁷⁸

In March 2025 the Council of Ministers and the European Parliament reached a provisional agreement on a revision to the WFD, which includes binding food waste reduction targets to be met at a national level by the end of 2030.⁷⁹ These binding targets include a 10% reduction in food waste within the food processing and manufacturing sectors as well as a 30% per capita reduction in the retail, restaurants, food service, and household sectors.⁸⁰ In addition, the proposed revision requires Member States to ensure that entities with a significant role in food waste prevention and generation propose donation agreements to food banks and food redistribution organizations to facilitate the donation of safe, surplus food.⁸¹ Once formally adopted, Member States will have up to 20 months to update their national laws in accordance with the revised WFD.⁸²

Food Donation Guidelines

On World Food Day in 2017 (October 16), the European Commission adopted the EU Guidelines on Food Donation⁸³ as part of the CEAP.⁸⁴ Developed in consultation with the EU Platform on Food Losses and Food Waste,⁸⁵ the guidelines aim to facilitate the recovery and redistribution of safe, surplus food to those in need.⁸⁶ They clarify relevant provisions of EU food law as they relate to charitable food donations and facilitate the compliance of donors and distributors of surplus food with EU law (e.g., food safety, traceability, liability, value-added tax).⁸⁷ The guidelines also seek to ensure a “common interpretation” of the relevant EU laws by the regulatory authorities in Member States.⁸⁸ In June 2020, the European Commission published additional guidance for food business operators on food safety management systems to further facilitate food donation and support good hygiene practices.⁸⁹

OVERVIEW OF POLAND’S LEGAL FRAMEWORK

The Republic of Poland is a parliamentary republic formed on a democratic basis.⁹⁰ It functions as a unitary state with three branches of central government: legislative, executive, and judicial.⁹¹ The Constitution of Poland is

the highest law of the land and is “universally binding” in all circumstances.⁹² International agreements that are ratified—either by the president or by statute, depending on the type of agreement—become universally binding domestic law and take precedence over national legislation.⁹³ Statutes (*ustawy*) and regulations (*rozporządzenie*) start as bills that are introduced by the legislative branch, the executive branch, or a statutorily specified group of citizens.⁹⁴ Bills must be passed by both houses of Parliament, signed by the president, and published in the official Journal of Laws of the Republic of Poland (*Dziennik Ustaw*) before coming into force and becoming “universally binding.”⁹⁵ Local self-governments can pass laws that are binding within their territories, so long as those laws are not preempted by or inconsistent with national laws.⁹⁶

Laws that are not universally binding laws are part of “internal law,” meaning they only bind the organs of public administration and local self-government that are subordinated to the issuing governmental bodies.⁹⁷ Examples of internal law include resolutions (*uchwała*) passed by Parliament or the Council of Ministers; orders (*zarządzenie*) issued by the president, prime minister, or other ministers; some local laws; and nonratified international agreements.⁹⁸

Executive Branch

Executive power in the central government of Poland is vested in both the President of the Republic of Poland (the “President”) and the Council of Ministers.⁹⁹ The President, elected in a direct election, serves a five-year term and may be re-elected for only one more term.¹⁰⁰ The President nominates the President of the Council of Ministers (the “Prime Minister”), who then proposes members to comprise the Council of Ministers.¹⁰¹ The Prime Minister submits a program of activity for the Council of Ministers, with each Minister assigned to govern a different area of central government administration through a specific Ministry.¹⁰² Alongside these ministries, other central institutions, offices, and agencies are either directly subordinate to the Prime Minister, Chancellery of the Council of Ministers, or particular ministers, or have independent statutory authority to perform specific administrative tasks.¹⁰³

Legislative Branch

Legislative powers in Poland are vested in the bicameral Parliament, consisting of the lower house (*Sejm*) and the upper house (*Senat*, or Senate).¹⁰⁴ There are 460 deputies of the *Sejm*, elected in direct elections for four-year terms, with a possibility of a shortened term if certain conditions are met.¹⁰⁵ The Senate comprises 100 members that also serve constitutionally allotted four-year terms, but the Senate’s term is directly tied to the *Sejm*: early dissolution of the *Sejm* results in immediate termination of Senate members’ terms of office.¹⁰⁶

Judicial Branch

The judicial system in Poland follows the civil law tradition¹⁰⁷ and is organized into three branches that each administer justice in different areas of law.¹⁰⁸ The first branch consists of the common courts system, the military courts, and the Supreme Court.¹⁰⁹ The common courts system comprises district courts (*sądy rejonowe*), regional courts (*sądy okręgowe*), and the courts of appeal (*sądy apelacyjne*). These courts hear cases on criminal, civil, family, labor, and social insurance legal issues.¹¹⁰ The military courts have judicial control within the Polish Army in criminal cases and in other cases that are subscribed to them by statute.¹¹¹ The Supreme Court (*Sąd Najwyższy*) is the highest court of appeal for judgments arising in the common and military courts. It administers justice by examining appeals and adopting resolutions to settle legal issues.¹¹² In some cases, resolutions that clarify a law or legal issue can themselves become legal principles that are treated as binding in subsequent common court, military court, and Supreme Court jurisprudence.¹¹³

The second branch of the judicial system is the administrative judiciary, comprising 16 voivodeship courts (*wojewódzki sąd administracyjny*) (see the “Local Government” section below for an explanation of voivodeships) and the Supreme Administrative Court (*Naczelny Sąd Administracyjny*).¹¹⁴ These courts hold exclusive judicial control over the performance of public administration, meaning these courts issue judgments on the conformity of government actions to established law.¹¹⁵ Legal issues brought before the administrative courts include individual administrative complaints against the government, jurisdictional disputes between local government bodies, and disputes arising between local and central government bodies.¹¹⁶

The third branch of the judicial system is the Constitutional Tribunal (*Trybunał Konstytucyjny*).¹¹⁷ This branch only decides on constitutional legal questions, such as the conformity of issued statutes or political parties' tasks with the Constitution of Poland or disputes between organs of central government related to their constitutionally determined responsibilities.¹¹⁸ This tribunal also issues rulings on claims of constitutional infringements filed by private citizens.¹¹⁹

Local Government

Local government in Poland is organized across a number of levels, from the larger voivodeships (*województwa*), to counties or prefectures (*powiats*), down to the smallest administrative units called communes (*gminy*).¹²⁰ Voivodeships are created and abolished through statute,¹²¹ while the Council of Ministers establishes or removes counties and communes through regulations.¹²² Currently, there are 16 voivodeships, 314 counties (including 66 major cities that are recognized as both counties and communes), and 2,479 communes.¹²³ The power of the central government is most present at the voivodeship level, where the Prime Minister nominates the voivode (*wojewoda*) to represent the Council of Ministers' interests.¹²⁴ The central government is less influential at the county level, and even less so at the commune level.¹²⁵

A robust system of local self-government in Poland also functions in tandem with the central government, which reflects the underlying principles of self-governance and decentralization of power present in the Constitution.¹²⁶ Local self-government bodies are established in each of the territorial divisions—namely, the voivodeship, county, and commune levels—but none has overlapping competencies.¹²⁷ Despite the organizational structures, all self-government entities are equal in status, and there is no higher or lower tier of local self-government.¹²⁸ Communes are responsible for technical infrastructure (e.g., roads), social infrastructure (e.g., education), public order and safety, and spatial or environmental order.¹²⁹ Counties are tasked with responsibilities supplementary to communes (e.g., running hospitals or protecting cultural heritage).¹³⁰ Finally, voivodeships supplement county self-government entities by dealing with regional public affairs tasks (e.g., unemployment, development strategies, or cooperation with other EU regions), while also working closely with the Prime Minister's nominated voivode to coordinate on the central government's regional responsibilities.¹³¹ Each unit of local self-government consists of legislative and executive bodies, so each can pass laws that control the region governed by that entity.¹³² Local self-government entities' powers are only limited by statutory or constitutional reservations of power for another government entity.¹³³ Food safety at the local level is carried out by specialists from the central government's relevant ministries and agencies (outlined below), though they may work with local self-governments where relevant.



Key Ministries and Public Institutions for Food Waste and Recovery

There are a few key public institutions of the central government that are responsible for regulating the food system in Poland,¹³⁴ with some direct impacts on food access, food waste, and food donation.

Ministry of Agriculture and Rural Development

(*Ministerstwo Rolnictwa i Rozwoju Wsi*)

The **Ministry of Agriculture and Rural Development** (*Ministerstwo Rolnictwa i Rozwoju Wsi*) is responsible for farming, food quality, food safety, veterinary medicine, fishing, and some economic resilience programming.¹³⁵ These economic resilience programs aim to make Polish food and agriculture more competitive internationally.¹³⁶ The food quality work from this ministry includes but is not limited to managing regional and traditional food production, educating citizens on quality food options and labeling of genetically modified organisms (GMOs), and operating national food quality schemes.¹³⁷ Some of its initiatives also include promoting foods grown in Poland and highlighting foreign trade fairs for food producers to attend.¹³⁸

Chief Inspectorate of Agricultural and Food Quality

(*Gł wny Inspektoratu Jakości Handlowej Artykuł w Rolno-Spożywczych* [GIJHARS])

The **Chief Inspectorate of Agricultural and Food Quality** (*Gł wny Inspektoratu Jakości Handlowej Artykuł w Rolno-Spożywczych* [GIJHARS]) supervises the commercial quality of agri-food products, mostly in the production stage.¹³⁹ This work includes ensuring high-quality agri-food products are introduced into the Polish market or exported,¹⁴⁰ inspecting imported agri-food products at the border,¹⁴¹ and issuing certificates in the field of commercial quality of agricultural and food products.¹⁴² Relatedly, the **Chief Veterinary Inspectorate** (*Gł wny Inspektorat Weterynarii* [GIW]), who is tasked with ensuring animal health and safety in Poland, is also in charge of ensuring food safety for animal products.¹⁴³ The GIW tracks and tests for infectious diseases in animals and in food products, monitors food producers' and manufacturers' compliance with animal health and protection regulations, and controls the manufacture, marketing, and use of animal feed.¹⁴⁴

Ministry of Health

(*Ministerstwo Zdrowia*)

The **Ministry of Health** (*Ministerstwo Zdrowia*) is generally responsible for public health policy and food safety.¹⁴⁵ A few departments within this Ministry are tasked with food-related matters,¹⁴⁶ but the **Chief Sanitary Inspectorate** (*Gł wny Inspektorat Sanitarny* [GIS]) conducts most food safety work.¹⁴⁷ This inspector coordinates with the Ministry of Agriculture and Rural Development and supervises the activities of the **State Sanitary Inspectorate** (*Państwowa Inspekcja Sanitarna*, also known as “Sanepid”) to control food hygiene, contaminants, additives, novel foods, and dietary supplements.¹⁴⁸



Key Ministries and Public Institutions for Food Waste and Recovery

Agency for Restructuring and Modernization of Agriculture

(*Agencja Restrukturyzacji i Modernizacji Rolnictwa [ARiMR]*)

The **Agency for Restructuring and Modernization of Agriculture** (*Agencja Restrukturyzacji i Modernizacji Rolnictwa [ARiMR]*) supports the development of agriculture and rural areas.¹⁴⁹ The Agency does this by connecting farmers, rural residents, entrepreneurs, and local governments with financial support from EU or national programs.¹⁵⁰ As a part of its Rural Development Program for 2014-2020, the Agency committed to developing the Polish food economy, supporting the food chain, and specifically building climate-resilient economies in food, agriculture, and forestry.¹⁵¹ In its most recent Common Agricultural Plan for 2023-2027, the Agency aims to support the development of farms and the processing sector as well as improve the living and working conditions in rural areas through a commitment to economically, socially, and environmentally sustainable growth.¹⁵²

Ministry of Climate and Environment

(*Ministerstwo Klimatu i Środowiska*)

Finally, the **Ministry of Climate and Environment** (*Ministerstwo Klimatu i Środowiska*), which carries out sustainable development policies, also handles some food system issues.¹⁵³ For example, it collaborates with GIS on matters related to GMOs in the food system.¹⁵⁴ The Ministry, with its Department of Waste Management,¹⁵⁵ also published Poland's 2023 National Waste Prevention Plan which includes a food waste prevention program.¹⁵⁶ The Minister of Climate and Environment also supervises the **Chief Inspectorate of Environmental Protection** (*Główny Inspektorat Ochrony Środowiska*), which is the body responsible for implementing the Act of 19 July 2019 on Counteracting Food Waste.¹⁵⁷

Along with the above ministries, agencies, and inspectorates that directly regulate parts of the food system, a few others deal with food system-adjacent programs. For example, the **Ministry of Family, Labor and Social Policy** is responsible for the “Meals at Schools and Home” program which provides hot meals to vulnerable populations including children, seniors, individuals with disabilities, and families with limited income.¹⁵⁸ The **Polish Investment and Trade Agency** supports food production by promoting Poland's role in global food systems and agricultural trade.¹⁵⁹

LEGAL ISSUES RELEVANT TO FOOD DONATION

The EU sets baseline requirements for Member States with regard to legal issues relevant to food donation. Member States vary in whether they adopt stronger laws and policies to support food donation and reduce FLW. The following sections describe Poland's current status on each legal issue and set forth tailored recommendations to improve Poland's legal and policy landscape to encourage greater food donation and further prevent and reduce FLW.

LEGAL ISSUE AREA RANKING AT A GLANCE

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

NATIONAL FLW LAWS, POLICIES, OR STRATEGIES

Food systems are multifaceted. In most countries, many different ministries or departments regulate food and agriculture, including efforts to address FLW. As a result, despite stated goals to reduce food waste, many governments lack internal cohesion around the issue, resulting in lackluster, disjointed, or even contradictory policy landscapes. Uniting the myriad government agencies and initiatives, along with stakeholders in the private sector and civil society, under a national FLW strategy or through food waste or donation-specific laws prioritizes FLW on the forefront of the national agenda and delineates clear roles and responsibilities of different entities. This is critical for implementation, accountability, and collaboration across sectors. It is crucial that a policy or strategy clearly prioritizes how an issue should be solved and sets concrete targets.

While Poland has not yet established a FLW-focused national strategy, it has taken steps toward coordinating national efforts in reducing FLW. For example, on July 12, 2023, the Council of Ministers adopted the National Waste Management Plan 2028 (*Krajowy plan gospodarki odpadami 2028*, hereinafter the “Plan”).¹⁶⁰ This Plan,

which replaced the previous plan adopted in 2016, sets forth appropriate measures to meet updated EU waste directives on packaging waste, littering, and landfilling.¹⁶¹ It includes the updated National Waste Prevention Program (*Krajowy program zapobiegania powstawaniu odpad w*),¹⁶² which lays out the Food Waste Prevention Program (*Program zapobiegania powstawaniu odpad w żywności*) and its five main objectives: (1) reducing the amount of food waste generated at all stages of the supply chain; (2) reducing food waste in the food service industry by implementing portion and rationing changes; (3) increasing public awareness of food waste prevention; (4) ensuring effective donation of food with an approaching expiry date for those in need; and (5) supporting activities related to optimizing production processes to reduce FLW in the supply chain.¹⁶³ The adoption of these FLW objectives means that all relevant organs of central government should take steps toward implementing them by 2028.

Previously, the Council of Ministers had adopted the Roadmap Towards the Transition to Circular Economy (*Mapa Drogowa Transformacji w kierunku gospodarki o obiegu zamkniętym*, hereinafter the “Roadmap”),¹⁶⁴ which identifies actions that would help maximize the value of raw materials, reduce the generation of waste, and maintain the efficiency of production and consumption.¹⁶⁵ FLW reduction is included in the Roadmap as a step toward sustainable consumption,¹⁶⁶ and some of these strategies are similar to the Plan’s objectives. Recommended actions to reduce FLW in the Roadmap include launching an educational campaign to raise awareness among producers and consumers on how to prevent FLW, developing better food handling and distribution mechanisms, designing a system of incentives and obligations for entrepreneurs to reduce FLW, and conducting more research on the causes of FLW in Poland.¹⁶⁷

Alongside the Plan and Roadmap adopted by the Council of Ministers, the legislature of Poland has passed and amended a national law aimed at reducing FLW: the Act of 19 July 2019 on Counteracting Food Waste (hereinafter the “Food Waste Act”).¹⁶⁸ This is the first act in Poland’s legal system dedicated entirely to food waste issues,¹⁶⁹ and as such, it is the first national act to use and define the phrase “food waste.”¹⁷⁰ The Food Waste Act explains that “food waste” is food (1) withdrawn from distribution; (2) while still considered edible food as governed by EU food regulations; (3) that is withdrawn “in particular, in light of the approaching ‘use by’ date or the date of minimum durability, or in light of defects in the appearance of these foodstuffs or their packaging”; and (4) is intended for disposal as waste.¹⁷¹ The Food Waste Act also establishes multiple obligations on large food retailers. First, they must partner with at least one nongovernmental organization (NGO) to redistribute unsold food to individuals in need.¹⁷² Second, they must conduct a yearly education and information campaign on food waste prevention jointly with an NGO.¹⁷³ Third, they must pay a fee for any wasted food that isn’t donated minus any costs incurred by conducting an educational campaign.¹⁷⁴ Finally, food sellers must compile an annual food waste report and submit it to their local voivodeship fund for environmental protection and water management.¹⁷⁵ A draft amendment to the Food Waste Act, if adopted by the Council of Ministers, would (1) clarify in the definition of “food waste” that measures should be taken to prevent food from becoming waste, (2) apply the obligations on more types of stores, (3) introduce a deadline by which regulated stores must sign agreements with NGOs, and (4) increase penalties and fees for noncompliance.¹⁷⁶ The fees and penalties in the Food Waste Act and in the draft amendment are described in greater detail below in Section F: Food Waste Deterrence Policies.

NATIONAL STRATEGY RECOMMENDATIONS

1. SET A NATIONAL FLW REDUCTION AND FOOD REDISTRIBUTION GOAL

A national food waste reduction goal is a specific target established by the government to reduce FLW. Setting a national FLW goal—and including a subgoal for how much diverted food waste should be donated to hunger relief—is a critical first step to reducing levels of food waste and ensuring safe, surplus food is not destined for landfills. A unified, codified national goal ensures that FLW is prioritized on the national agenda, and sufficient resources are dedicated to meeting the goal. Defining a specific reduction goal and establishing an

initial benchmark number from which to improve also enables efficient measurement and reporting toward the goal.

Poland's efforts to reduce FLW to date, including the Plan, Roadmap, and Food Waste Act do not set a concrete target, making it difficult to direct resources and monitor progress. The EU's goal of halving FLW by 2030, in line with SDG 12.3, encourages members to set similar targets.¹⁷⁷ If Poland were to commit to a goal of 50% reduction in food waste, all objectives already set forth in the Plan could be more specifically tailored to achieve that goal. This would also ensure that policymakers could determine and allocate the appropriate resources to reach the new target.

2. PUBLISH A NATIONAL STRATEGY AROUND FLW, SPEARHEADED BY A DESIGNATED LEAD AGENCY

Poland has taken steps to reduce FLW, including adopting objectives and passing the Food Waste Act. Developing and publishing a national FLW strategy—similar to the Roadmap—could help Poland reach its FLW objectives and advance food redistribution. The strategy should establish FLW reduction targets, set a timeline for meeting those targets, require regular reporting to assess ongoing progress, and ideally include a comprehensive public campaign to ensure all stakeholders understand their roles in achieving national targets. One critical element of setting up a national strategy is to clearly establish which ministry will be responsible for progress on the issue so FLW does not fall through the cracks. The lead ministry should be supported by full government engagement, including all other relevant ministries, agencies, and inspectorates. It should also seek input from the public and the agriculture and food industries. In Poland the lead ministry should likely be either the Ministry of Agriculture and Rural Development or the Ministry of Climate and Environment, since these ministries developed the Food Waste Act, the Plan, and the Roadmap.¹⁷⁸

One example of a strong national strategy is Ireland's National Food Waste Prevention Roadmap 2023-2025, which is a whole-of-society approach to combatting FLW.¹⁷⁹ It includes all stages of the food supply chain, from primary production, through processing, retail, and food service, all the way to households.¹⁸⁰ Ireland's roadmap also establishes key priority actions to reduce FLW, identifies a lead delivery body and other involved stakeholders, and sets a specific timeline for completing each action.¹⁸¹ The priority actions are organized into focus areas, including food waste measurement and reporting, food redistribution, and food waste separation.¹⁸² A robust and organized national strategy such as Ireland's will help Poland make progress on FLW effectively and efficiently.

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. 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 and surplus food that could be redirected to populations in need is instead destined for landfills.

At the EU level, the General Food Law Regulation—promulgated in 2002 as Regulation (EC) No. 178/2002—provides the overarching guidance and requirements for food safety in Member States, and it established the European Food Safety Authority to provide scientific analysis of food safety issues.¹⁸³ The General Food Law Regulation establishes criteria for determining the safety of a food product, requires traceability, and places the onus of compliance with food safety regulations on business operators.¹⁸⁴ In January 2006, the EU implemented a new set of food safety regulations called the Hygiene Package to harmonize national regulatory frameworks related to food hygiene across Member States.¹⁸⁵

The aforementioned EU Guidelines on Food Donation clarify that any activity associated with the redistribution of surplus food must comply with EU rules related to food hygiene that are applicable to all food operators. The guidelines also clarify that food redistribution organizations and charities are considered “food business operators” under the General Food Law, and therefore they must comply with that law and other EU rules related to food safety, including the Hygiene Package.¹⁸⁶ The guidelines note requirements that are generally applicable to all food redistribution actors, but they also highlight requirements specifically applicable to certain actors or types of food, such as the hospitality, catering, and food service sectors, or requirements specifically applicable to the redistribution of food of animal origin.¹⁸⁷ The guidelines further clarify instances where Member States may derogate from certain food safety rules.¹⁸⁸

Outside of the EU Guidelines on Food Donation, national laws related to food safety for food redistribution can alleviate concerns of food donors and redistribution actors (such as donating organizations, charities, or food banks) trying to identify the procedures relevant to them.¹⁸⁹ In countries that do not codify requirements for food safety related to food donation into national law, governmental guidelines on hygiene in the context of food redistribution are useful for food donors and redistribution actors in identifying and understanding relevant procedures.

The primary law regulating food safety in Poland is the Act of 25 August 2006 on Food Safety and Nutrition (hereinafter the “Food Safety Act”), which establishes the basic framework for ensuring food is safe for consumption and meets hygiene standards throughout the entire food supply chain.¹⁹⁰ The Food Safety Act adopts many provisions in accordance with the EU’s General Food Law Regulation and states that food products can only be “placed on the market” if they meet all requirements of food law as laid out in this act.¹⁹¹ The phrase “placing food on the market” in the Food Safety Act adopts the following definition from the EU’s General Food Law Regulation: “holding of food or feed for the purpose of sale, including offering for sale *or any other form of transfer, whether free of charge or not* [emphasis added], and the sale, *distribution, and other forms of transfer themselves* [emphasis added].”¹⁹² This definition likely includes food donations, as food donation is a transfer of food.¹⁹³

The Food Safety Act tasks different ministers and their subordinate inspectorates with carrying out the food safety provisions of the law.¹⁹⁴ For example, the Minister of Health is responsible for creating regulations, such as establishing maximum amounts of contaminants allowed in food products placed on the market—other than those specified in EU regulations—while GIS monitors and maintains a record of specific food products on the market, if they fall under the Food Safety Act’s notification requirement (such as infant formula, dietary supplements, or food with vitamin additives).¹⁹⁵ Other ministries currently involved in food safety according to the Food Safety Act include the Ministry of Agriculture and Rural Development,¹⁹⁶ the Ministry of Economic Development and Technology,¹⁹⁷ the Ministry of Climate and Environment,¹⁹⁸ and the Ministry of National Defense,¹⁹⁹ alongside their respective subordinate departments, offices, agencies, and inspectorates.²⁰⁰

Neither the Food Safety Act nor any other national law provides specific guidance on food safety for donation. Consequently, the Food Safety Act’s assignment of food safety regulatory responsibility to multiple government bodies has led to conflicting determinations of whether food is safe to donate or consume.²⁰¹ For example, food service establishments that apply food waste reduction efforts have used legal interpretations put forth by one department only to be later found noncompliant by an inspector from another government body.²⁰² These discrepancies significantly hinder the ability of food businesses to participate in FLW reduction efforts like food redistribution.²⁰³

FOOD SAFETY POLICY RECOMMENDATIONS

1. AMEND POLISH FOOD SAFETY ACT TO CLARIFY PROCEDURES FOR DONATING FOOD

While the EU Guidelines on Food Donation clarify that food donors and food redistribution organizations must comply with the EU rules related to food hygiene, food safety legislation in Poland does not provide specific guidance for donating food. The Food Safety Act does not explicitly discuss food donation or redistribution. Instead, it relies on the phrase “placing food on the market,” as adopted from EU regulations. It is unclear from the Food Safety Act’s requirements how to handle and donate food that is not fit for sale but still safe for human consumption.

This uncertainty can be addressed by amending the Food Safety Act to include a section on food donation, clarifying that food donation is legal and identifying specific food donation safety and hygiene requirements. By doing so, Poland can create an easier, less burdensome path for those looking to reduce FLW through food donation.

2. PUBLISH GUIDANCE ON FOOD SAFETY FOR DONATIONS FOR FOOD DONORS AND FOOD REDISTRIBUTION ORGANIZATIONS

In the absence of, or in addition to, amending laws to cover specific requirements for maintaining food safety throughout the donation process, the government of Poland should develop and publish an official food donation guide that summarizes what food donors and food redistribution organizations need to know about food safety when donating. Unlike laws and regulations, a food donation guide would clarify responsibilities and encourage best practices without placing additional legal burdens or binding requirements on relevant actors. A food donation guide should outline food safety requirements under both EU law and Polish law to provide the most comprehensive information to food donors and food redistribution organizations.

A clear example is the Model of Reducing Food Losses & Waste for the Benefit of Society (MOST) Implementation Guide, which was published by the Polish Society of Food Technologists in partnership with a consortium of NGOs, an organization of entrepreneurs, and two state research institutes, with funding from the National Center for Research and Development.²⁰⁴ A flow chart in this guide clearly outlines how to determine whether a food product can or cannot be donated.²⁰⁵ A food donation guide, similar to MOST and officially published by the Ministry of Health or GIS would help clarify how food sellers can donate their excess food, including past-date products.

DATE LABELING

Date labels affixed to food products can be a major driver of food waste and an obstacle to food donation. As explained in the previous section, most food donors and food redistribution organizations are appropriately cautious about donating food that meets safety standards, but it is not always clear which standards relate to food safety. And, while fresh products like fruits and vegetables will appear visibly spoiled when they are no longer safe to consume, this can be more difficult to gauge for packaged foods. Many donors interpret date labels affixed to such food products as indicators of safety and will therefore throw away food once the date passes. In addition, 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 timeframe for dates, most of which reflect when the food will be at its “peak quality.”²⁰⁶ Nevertheless, global trends indicate that consumers generally incorrectly view date labels as indicators of safety rather than quality. In the United Kingdom, for example, researchers found that consumers discarded close to 20% of food that they could have eaten due to confusion over date labeling.²⁰⁷ Similarly, 88% of Americans report that they throw away food after the expiration date passes due to safety concerns, even if there is minimal risk of a foodborne illness at that time.²⁰⁸

Within the EU, Regulation No. 1169/2011 on Food Information to Consumers governs the use of date labels on food products.²⁰⁹ For the majority of packaged foods, this regulation requires either a date mark that specifies it is a “use by” date—indicating safety—or a “date of minimum durability” (or “best before” date)—indicating quality.²¹⁰ The regulation clarifies that the date of minimum durability is considered a quality date, or the “date until which the food retains its specific properties when properly stored” and should be the default label.²¹¹ The date of minimum durability must be replaced by a “use by” date for foods “which, from a microbiological point of view, are highly perishable and therefore likely after a short period to constitute an immediate danger to human health.”²¹² Food products are considered unsafe for consumption after their “use by” date passes.²¹³ The EU regulation aligns with the model language set forth in the *Codex Alimentarius*’s General Standard for the Labelling of Prepackaged Foods.²¹⁴

The EU regulation requires that all mandatory food information be marked in an easily visible location,²¹⁵ including any special storage conditions or conditions of use.²¹⁶ It also lists food products that are not required to have a “best before” date mark, which include fresh fruits and vegetables, wines, beverages with 10% or more of alcohol, pastries, vinegar, cooking salt, sugar, confectionary products, and chewing gum.²¹⁷ While date labels are not required for these products, they also do not appear to be prohibited, which could result in different labeling practices. The regulation further states that most of its provisions do not apply to non-prepackaged goods “unless Member States adopt national measures.”²¹⁸ This provides Member States the authority to implement more extensive date labeling requirements.

While not addressed in Regulation No. 1169/2011, the donation of food past its label date is covered in the EU Guidelines on Food Donation. The guidelines clarify that, while food past its “use by” date can pose safety concerns, food past its “best before” date is still safe for consumption “on the condition that storage conditions are respected and packaging is not damaged.”²¹⁹ The guidelines additionally state that, with respect to the donation of foods labeled with a “use by” date, the donor should “ensure that there is sufficient shelf-life available upon the delivery of such products to...organizations in order to allow for their safe distribution and use by the final consumer prior to the indicated ‘use by’ date.”²²⁰ The guidelines explicitly state that food may be marketed beyond its “best before” date, so long as it is still safe and its presentation is not misleading.²²¹ The guidelines refrain from providing specific instructions on how long after the “best before” date food may still be donated, but they do state that eggs may be donated for food redistribution past the 21-day limit on selling eggs to consumers, as long as the charitable organization receiving the eggs processes them with heat treatment before giving them to consumers.²²²

In Poland, food date labeling is regulated by the Law on Commercial Quality of Agricultural and Food Products,²²³ the Food Safety Act,²²⁴ and regulations passed by the Ministry of Agriculture and Rural Development and GIJHARS.²²⁵ Under Polish law, any food product intended to be supplied to a final consumer must be labeled with either a date of minimum durability (*daty minimalnej trwałości*) or a “use by” date (*daty terminu przydatności do spożycia*).²²⁶ The date of minimum durability is defined as it is in EU Regulation No. 1169/2011, as the “date until which the food retains its specific properties when properly stored,”²²⁷ and it must be indicated by the phrase “best before.”²²⁸ A “use by” date is also defined as it is in the EU regulation, and applies to foods “which, from a microbiological point of view, are highly perishable and therefore likely after a short period to constitute an immediate danger to human health.”²²⁹

While the EU regulation explicitly allows for food donations after the “best before” date,²³⁰ Poland enforces a much stricter approach. Polish law *forbids* food from being sold or donated after its date mark.²³¹ This restriction applies to all foods that are past date, regardless of whether they are marked with a date of minimum durability or a “use by” date.²³² The State Sanitary Inspectorate may impose fines on any food business, including restaurants, that breaches this provision by keeping past-date food in inventory or in distribution.²³³

Another barrier in donating past-date food is that it is legally considered a waste product.²³⁴ Expired food is classified, as a matter of law, as waste.²³⁵ Food is considered expired when it no longer falls under the jurisdiction of food law, which includes foods that are past date, since neither foods with a date of minimum

durability nor a “use by” date can be marketed after their label date passes.²³⁶ If all past-date food becomes waste immediately, it falls under the jurisdiction of waste laws.²³⁷ This legal interpretation is consistent with how the Chief Inspectorate of Environmental Protection classifies and handles food waste reports under the Food Waste Act.²³⁸ Since waste products cannot concurrently be food products, any business that attempts to sell or donate past-date food products will incur a fine for placing a “nonfood product” as a food on the market.²³⁹

The drafted amendment to Poland’s Food Waste Act does not include any provisions that would allow for donation of food products that are past date,²⁴⁰ and no other ministry, department, agency, or office has yet proposed any changes to the restrictions.²⁴¹ Poland’s restriction on the redistribution of food even past its quality label is currently inconsistent with EU law and should be amended to align with the EU.²⁴²

However, as a Member State, Poland participates in broader EU initiatives to educate consumers on food date labeling. One such initiative is the European Food Safety Authority’s (EFSA) work to clarify food labeling rules and provide educational material for consumers.²⁴³ Through the European Commission’s EU Platform on Food Losses and Food Waste, Poland’s Ministry of Agriculture and Rural Development had been a member of the “Date marking and food waste prevention” subgroup from its origin in 2018 until the subgroup was discontinued at the start of 2025.²⁴⁴ Through this subgroup, Poland worked with 13 other Member States and 17 private-sector organizations to help reduce FLW through better understanding consumers’ perspectives on food date labeling and improving the use of food date labeling in the food chain.²⁴⁵

DATE LABELING POLICY RECOMMENDATIONS

1. UPDATE REGULATIONS TO NO LONGER CLASSIFY PAST-DATE FOOD PRODUCTS AS WASTE

Every unsold food product in Poland that is past date automatically becomes a waste product as a matter of law. This causes the unnecessary waste of products that are still suitable for human consumption.²⁴⁶ The Ministry of Climate should amend the official definition of “waste” to exclude past-date food products if they are still edible. Amending the definition would allow food businesses to redistribute past-date food products. This change would not only make the definition more consistent with the Food Waste Act’s purpose of reducing food waste through increasing food redistribution, but it would also bring Poland’s food waste law more in-line with EU policy on food waste.²⁴⁷

2. DISTINGUISH BETWEEN SAFETY-BASED AND QUALITY-BASED LABELS BY ALWAYS PERMITTING FOOD DONATION AFTER THE QUALITY-BASED DATE PASSES

Polish law already aligns with EU regulations that require a dual date labeling scheme, as Poland requires food products to be labeled with either a date of minimum durability or a “use by” date. However, its food safety laws treat both labels the same, holding that all past-date food products, regardless of which date label they use, are unsafe for consumption. By definition, food products bearing a date of minimum durability label are still safe to consume past that date.²⁴⁸ Therefore, Polish law should specify that food with a date of minimum durability *can* be marketed or donated after that date passes. Poland’s current restriction on the distribution of food products past their quality date leads to unnecessary food waste. An update to this restriction would allow more safe, healthy, and nutritious food products to be distributed to food recovery organizations to feed food-insecure people.

3. PROMOTE EDUCATION AND AWARENESS AMONG CONSUMERS AND BUSINESSES ON THE MEANING OF DATE LABELS

Even with a dual date labeling scheme, consumers may incorrectly assume that all date labels indicate safety rather than quality. For example, 60% of Poles report throwing away food because they miss the “best-before date,” even though that is only a quality label, and there is a minimal risk of foodborne illness at that time.²⁴⁹ Once the two date labels are sufficiently distinguished in the law, national education campaigns directed at both consumers and businesses are critical to clarify the differences between how to treat food with a quality label versus a safety label.

One example of an effective education campaign is Too Good To Go’s “Look, Smell, Taste, Don’t Waste” initiative, supported by more than 500 brands across 15 countries.²⁵⁰ The initiative’s aim is to encourage consumers to trust their senses by adding a label onto products reminding them to “Look, Smell, Taste” before discarding food beyond its “best before” date.²⁵¹ Supporters include popular brands like Nestlé, Danone, and PepsiCo.²⁵² Since the campaign’s launch, more than 6 billion product packs have featured the label.²⁵³

Polish food stores could participate in collaborative efforts to promote awareness of the meaning of date labels. An example of this collaboration is Food Waste Free United, a public-private partnership in the Netherlands, working with Too Good To Go and the Federation of Dutch Grocery and Food Industry (FNLI) to launch the Date Labelling Coalition.²⁵⁴ Members of the coalition, including manufacturers and supermarkets like Unilever and Lidl,²⁵⁵ committed to achieving five goals by July 2027.²⁵⁶ These goals include refraining from adding a “best before” date on products of their own brand where no date of minimum durability is required; including icons (like those of the “Look, Smell, Taste, Don’t Waste” initiative) to clarify the “best before” and “use by” dates on a minimum of 50% of products of their own brand; and collaborating with EU-based members of the coalition to expand the list of products exempted from adding a “best before” date under annex X of EU Regulation 1169/2011 to include other long-life products.²⁵⁷

4. PROVIDE GUIDANCE AND EDUCATION TO BUSINESSES AND FOOD REDISTRIBUTION ORGANIZATIONS ABOUT HOW DATE LABELS APPLY TO DONATED FOOD

Businesses and food redistribution organizations may lack clarity on how date labels apply to donated food, especially when the minimum date on a food product has passed. After the law changes to allow donation of food products past their quality-date, Poland can launch initiatives to help stakeholders in the donation process correctly identify safety-based versus quality-based labels and understand what types of foods can be donated and when. For example, in 2020, the United Kingdom’s Waste and Resources Action Programme (WRAP) partnered with the Food Standards Agency (FSA) and the Department for Environment, Food & Rural Affairs (Defra) to publish a redistribution labelling guide for food businesses seeking to donate surplus food.²⁵⁸ The guide contains information on donation of foods with “use-by” versus “best-before” dates, transport and storage of surplus food, and implementation guidance for food businesses and redistribution organizations.²⁵⁹

LIABILITY PROTECTION 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 the donated food and, as a result, face civil or criminal consequences.

The General Food Law of the EU lays out definitions, principles, and obligations covering all stages of food production and distribution. Article 21 of the law provides that Member States should act in accordance

with the Product Liability Directive (Council Directive 85/374/EEC) when issuing laws, regulations, and administrative provisions concerning liability for defective products.²⁶⁰ While the Product Liability Directive was repealed and replaced in December 2024, the previous regime will continue to apply to products placed on the market or put into service before December 9, 2026.²⁶¹ The new Product Liability Directive provides that “economic operators are liable for damage caused by defective products.”²⁶² An economic operator is defined as “a manufacturer of a product or component, a provider of a related service, an authorised representative, an importer, a fulfilment service provider or a distributor.”²⁶³ Member States are prohibited from adopting laws at the national level that would exonerate food business operators from their responsibility to ensure compliance with both EU and national food laws under Article 17 of the General Food Law.²⁶⁴

Section 4 of the EU Guidelines on Food Donation outlines the determination of primary responsibility and liability should food safety issues arise.²⁶⁵ The guidelines explain that Article 17 of the General Food Law applies equally to all food business operators regardless of whether food products are sold or donated. Just like other food business operators, the “redistribution organization and/or charity will be responsible for the operation under its respective area of control.”²⁶⁶

According to the EU Guidelines on Food Donation, responsibility and liability for any food safety breach will be determined on a case-by-case basis, taking into account whether the producer has properly fulfilled its own specific responsibilities under the General Food Law.²⁶⁷ The process of determining the facts and circumstances that may render an operator liable to criminal penalties and/or civil liability will vary based on the structure of different national legal systems.²⁶⁸ Thus, the “determination of ‘who should be deemed liable for what,’ in the event of a food safety incident is a matter of national competence,”²⁶⁹ as Member State public health authorities “will investigate the whole food supply chain in order to identify the origin and cause of the problem.”²⁷⁰

Some Member States have enacted liability protection laws or established formal partnership agreements²⁷¹ to document the transfer of ownership of goods between donors and food redistribution organizations as well as to clarify the respective roles and responsibilities of these actors.²⁷²

At the time of this writing, Italy is the only Member State with a Good Samaritan Law (L.155/2003)²⁷³ that provides clear legal protection to food donors that donate to registered non-profit organizations “of social utility.”²⁷⁴ L.155/2003 characterizes non-profit organizations “of social utility”²⁷⁵ that redistribute food for charitable purposes as “final consumers” such that food donors are liable only to non-profit organizations receiving the donations rather than to the final beneficiaries.

Liability for breaches of food safety requirements in Poland is addressed under the Civil Code’s Title VI¹: Liability for Damage Caused by a Hazardous Product.²⁷⁶ This title establishes that a producer of a dangerous product is liable for damages caused wholly or partially to anyone by its product.²⁷⁷ Manufacturers and packagers of dangerous products can be held jointly and severally liable under this title as well.²⁷⁸ A product is considered dangerous if normal use of the product fails to provide the safety that the user expects, taking into account factors such as the product’s presentation, the information provided to consumers, and the circumstances existing at the time it’s introduced to the market.²⁷⁹

The title also provides defenses for producers, such as demonstrating that the dangerous qualities of the product causing the damage did not exist when the product was put into circulation,²⁸⁰ or if it was impossible for the producer to foresee the danger, such as damage caused by a third party’s actions.²⁸¹ These defenses could be particularly significant for food donations, as defects may result from improper handling or storage by intermediaries rather than an existing flaw at the time of donation. Consequently, this provision could alleviate concerns about liability for actors along the food donation supply chain. Absent this defense, Poland does not provide any explicit form of liability protection to food donors or intermediary organizations.

In summary, there is no food donor liability protection in EU law, as this is reserved as a matter of national competence.²⁸² Poland, like many Member States, has not enacted any liability protection for food donors

or food redistribution organizations. However, under the relevant title of the Civil Code, it seems likely that defenses are available to food donors. Also, there has never been a case in Poland in which a company or an individual were held liable for injuries stemming from donated foods, so the liability should not be a major concern. Regardless, enacting liability protection could be beneficial as it would offer clarity and assurance to food donors and food redistribution organizations, as well as clearly clearly that the government supports food donation.

LIABILITY PROTECTION POLICY RECOMMENDATIONS

1. OFFER LIABILITY PROTECTION TO FOOD DONORS AND INTERMEDIARY ORGANIZATIONS

To reassure both food donors and intermediary organizations, the government of Poland should adopt legislation that establishes clear liability protection for food donors and food redistribution organizations that act in good faith, similar to those offered in a growing number of other countries.

For example, in the United States, the Bill Emerson Good Samaritan Food Donation Act protects food donors from civil or criminal liability if donated food later causes harm to recipients, as long as the donation was made in good faith.²⁸³ The donor must donate “apparently wholesome food”²⁸⁴ or an “apparently fit grocery product”²⁸⁵ that meets food safety standards imposed by federal, state, and local regulations.²⁸⁶ Donors are entitled to protection even when they donate foods that contain flaws that make them unmarketable.²⁸⁷ An exception to this liability protection exists where a recipient of donated food is harmed as a result of acts or omissions constituting gross negligence or intentional misconduct.²⁸⁸

Similarly, Brazil’s Food Waste and Donation Law protects food donors and food redistribution organizations from liability if a beneficiary alleges harm arising from donated food, unless the beneficiary proves the harmful food was provided in an act of malice.²⁸⁹ The law allows for both direct donations and donations made through intermediaries such as food banks and provides liability protection for donors and intermediaries.²⁹⁰

2. IN THE ABSENCE OF LIABILITY PROTECTION FOR BOTH FOOD DONORS AND INTERMEDIARIES, OFFER LIABILITY PROTECTION TO FOOD DONORS ONLY

In the absence of comprehensive liability protection for both food donors and intermediary organizations, Poland should adopt legislation that at least establishes liability protection for food donors.

Among Member States, Italy serves as an exemplar for shielding donors from liability. Italy’s “Good Samaritan Law” (L. 155/2003) recognizes food banks themselves as the final link in the food donation supply chain.²⁹¹ The law prevents beneficiaries of food banks from filing lawsuits against food donors.²⁹² As a result, food donors are only liable for food safety requirements to food banks, rather than to individual consumers of food bank provisions.²⁹³ In practice, this means that beneficiaries can hold food banks liable for harm caused by the food, but they cannot hold food donors themselves liable. With food banks ensuring proper safety and hygiene standards after receiving donations, this legislation provides an extra layer of assurance to donors, promoting food donation without sacrificing safety.

By enacting similar liability protections, the government of Poland could provide food donors and recovery organizations with clear, broad protection for donations that meet food safety standards. This liability protection should not be absolute, and food donors and intermediaries should not be shielded from legal and financial responsibility if they demonstrate a high degree of disregard for potential harm when handling,

storing, or transporting food prior to delivery. In addition, liability protection must be coupled with efforts to make food donors and other stakeholders aware of the protections.²⁹⁴

TAXES

Reducing FLW results in sizable economic benefits to society, as it minimizes the environmental costs associated with producing food that is ultimately sent to landfills. Food donation also helps mitigate the cost of hunger and stimulates the economy, as food redistribution organizations provide jobs, and donation recipients can spend limited financial resources on other basic goods and services. Yet food donation can also be expensive, as food donors must allocate time and money to glean, package, store, and transport surplus food that otherwise would be discarded. As a result, it is often less expensive and easier for farmers, businesses, and private individuals to throw away food rather than donate it. This issue can be addressed by offering tax incentives such as deductions or credits for food donation activities. Addressing tax barriers to food donation can also encourage donation efforts by removing additional financial burdens on donors and food redistribution organizations.

Incentives

Tax incentives create a financial incentive for potential food donors that helps reframe food donation as a cost-effective and economically beneficial endeavor. At the very least, they help offset the cost of donation. Incentives can include tax deductions or credits for food donation. Member States have the power to introduce, remove, or adjust taxes within their jurisdictions, so long as taxation policies comply with EU rules.²⁹⁵ Some Member States have incorporated tax incentives for food donation activities into their national legislation.

In Poland, both the Corporate Income Tax (CIT) Act²⁹⁶ and the Personal Income Tax (PIT) Act²⁹⁷ offer tax deductions for donations to organizations engaged in providing public benefits, regardless of the organization's official public benefits organization (PBO) status.²⁹⁸ Deductibility is limited at 10% of taxable income for "legal persons" (businesses)²⁹⁹ and at 6% for natural persons who conduct business activity.³⁰⁰ Both cash and in-kind donations are deductible from the tax base,³⁰¹ thus, food donors could claim this benefit for food donations.

For the value of a donated food product to be deducted from CIT or PIT, it must meet two basic conditions. First, the donation must be made to fulfill a specific charitable purpose.³⁰² Second, the donation must be made to an organization engaged in that charitable purpose, including officially recognized Polish PBOs or similar organizations in a Member State or country belonging to the European Economic Area.³⁰³ Food donations to food recovery organizations meet both conditions since, first, they are made for a charitable purpose and, second, they are going to organizations engaged in fulfilling that charitable purpose.

The CIT Act and PIT Act also allow donors to classify the production or purchase cost of some food donations as tax-deductible. This is an exception to the rule, as businesses can normally only either deduct the value of a donation from their tax base or deduct the costs of producing or purchasing the donated goods.³⁰⁴ For the production or purchase costs of food donations to be tax-deductible, they must meet the following conditions: the donated food was originally produced or purchased for the purpose of generating revenue, the food donations qualify for the VAT exemption (see subsection ii. Barriers, below), and the food donations are intended exclusively for charitable activities carried out by the recipient organization.³⁰⁵ Businesses and individuals can therefore deduct from their tax base both the value of the food they donate to food recovery organizations up to the statutory limit of 10% or 6% of their income, as noted above, and they can further deduct the costs of producing or purchasing the food that they donate instead sell.³⁰⁶

Barriers

While certain tax schemes may encourage food donations, they may also be potential deterrents. In many

countries, value-added tax (VAT), in particular, presents a financial barrier to donating food. VAT is levied on a good (or service) at each stage of the supply chain, often through a system of debits (an output VAT) and credits (an input VAT). Output VAT is the amount that a VAT-registered business or vendor will charge on its own sale of the good, whereas input VAT is the amount invoiced to the vendor upon the good's purchase.

Council Directive 2006/112/EC³⁰⁷ of 28 November 2006 sets out the framework for VAT in the EU. The EU's institutions do not collect the tax; instead, Member States are each required to adopt and collect a VAT that complies with the EU VAT rules.³⁰⁸ Each Member State has a standard rate that applies to most goods and services. According to the Directive, this rate cannot be less than 15%.³⁰⁹ According to Annex III of the Directive,³¹⁰ food in general is eligible for a reduced VAT rate, which generally cannot be less than 5%.³¹¹ However, certain food products are eligible for a reduced VAT rate of less than 5% or an exemption with the right to deduct VAT paid on inputs.³¹² In addition, the Directive allows Member States to provide an exemption with a right to deduct for the supply of goods and services by organizations engaged in welfare and social well-being activities.³¹³

The Directive specifies that VAT has to be paid on food intended for donation if the VAT paid by the donor upon purchase is fully or partially deductible (Article 16).³¹⁴ However, because the taxable amount is the purchase price at the moment of the donation—adjusted to the state of those goods at the time when the donation takes place (Article 74)—the European Commission recommends that, “for foods close to the ‘best-before’ date, Member States should consider the value on which the VAT is calculated to be fairly low, even close to zero in cases where the food genuinely has no value.”³¹⁵ Several Member States have clarified that food items close to their expiration date have a “purchase price” of zero or close to zero, such that they do not incur VAT liability when donated.³¹⁶ However, other Member States consider the price of a donated product to be at the same level as its purchase price through usual commercial transactions and calculate the VAT at the commercial price, such that the food bank or recipient organization would incur VAT liability on the product at the time of transfer.³¹⁷

Several Member States have enacted specific provisions in their own national tax legislation to address the issue of VAT in relation to food donation. In addition to subjecting food to reduced VAT rates as mentioned above, Member States trying to address the VAT challenge have primarily handled the issue of VAT in two different ways. First, some have declared that redistributed food is “zero-rated” (i.e., the goods are still VAT taxable but the rate of VAT charged to the food redistribution organizations is 0%). Second, others have declared that such food is exempt from VAT (i.e., the goods are not VAT taxable).³¹⁸ If a good is zero-rated, the government does not tax its sale, but allows credits for the VAT paid on inputs. If a good or business is “exempt” from VAT, the government does not tax the sale of the good, but producers cannot claim a credit for the VAT they pay on inputs to produce it.³¹⁹ A third option is granting a VAT exemption with the right to deduct, which would allow donors to recover input VAT, but food redistribution organizations would not have to pay additional VAT upon receipt of the donated food.³²⁰ In practice, the exemption with the right to deduct functions similarly to zero-rating all donated food products.

The Polish legislature has granted an exemption from VAT with the right to deduct.³²¹ Food donations may be exempt from VAT,³²² but only if the donating business and the recipient organization meet specific conditions. First, the donations must be food products, not any other goods.³²³ Next, food products must be provided by the business to a PBO for the purpose of furthering the PBO's charitable activities.³²⁴ Finally, the PBO must keep appropriate documentation demonstrating that the food it receives is being used to fulfill its charitable purpose.³²⁵ A failure to adequately document leads to the PBO being held responsible for paying the VAT.³²⁶ Businesses that make donations that are VAT exempt are then able to reduce their taxes owed by the amount of input tax levied on the goods and services used to produce, manufacture, or acquire the donated food.³²⁷

Unfortunately, VAT in Poland has a storied, negative reputation. According to the popular “Baker of Legnica” story, a baker from Legnica named Waldemar Gronowski used to give away, free-of-charge, excess bread to those in need.³²⁸ After 13 years of charity, he was allegedly inspected by the Tax Audit Office and required to pay PLN 45,000 in taxes, including VAT, for the bread he gave away.³²⁹ This story has become very well known

among food business owners in Poland, who worry that donating food may create an outsized tax burden for their companies.³³⁰ This cautionary tale was eventually disproven, as further investigations into Gronowski's business activities found that he was avoiding paying taxes altogether and used his charitable activities as a cover-up.³³¹ While the actual legal case is now discontinued, potential food donors are often still reluctant to donate food due to the widespread nature of the Baker of Legnica story.

TAX POLICY RECOMMENDATIONS

1. PROVIDE STRONGER TAX INCENTIVES TO OFFSET ASSOCIATED COSTS OF FOOD DONATION

To ensure that food donation is adequately incentivized, the Polish legislature should ease limits on tax deduction in the CIT and PIT. Both laws should allow donors to claim a deduction for *both* the value of the donated food and the logistical costs associated with producing, manufacturing, or purchasing the donated food, instead of only allowing one deduction. Poland can also increase the statutory 10% CIT and 6% PIT limits on tax deductions for food donations.

Among Member States, Germany has a particularly strong incentive scheme for food donation. In Germany, donations in cash or in-kind are tax-deductible expenses, within the limit of 20% of corporate income or 0.4% of the company's total sales, wages, and salaries spent in the calendar year.³³² As food donations are considered "in-kind," they are tax deductible for donors up to the specified cap. Also, in France, the food donation tax deduction includes the value of services such as the delivery or storage of donated food, as these services are considered gifts in kind.³³³ If a taxpayer in France cannot fully use the tax deduction during the first year because the total deduction exceeds the cap, they may continue to claim the benefits over the next five years.³³⁴

2. OFFER TAX CREDITS FOR FOOD DONATION AND ACTIVITIES TO REDUCE FLW

While a tax deduction may incentivize food donation among certain corporate donors, offering a tax credit for food donations is more likely to encourage donation among a broader group of supply chain actors. Some businesses, such as farms or other low-profit-margin businesses, may not generate enough net taxable profit to benefit from a tax deduction or to offset the associated expenses of recovery and donation. Unlike a tax deduction, which reduces a taxpayer's taxable income and determines the amount of taxes that must be paid, a tax credit is a direct dollar-for-dollar subtraction from the taxes owed.³³⁵ Tax credits apply evenly across tax brackets and would therefore serve as a greater incentive for small, low-profit-margin businesses to donate food compared to tax deductions.

Several countries have already implemented this type of tax benefit. Colombia provides a tax credit equivalent to 37% of the value of food donations, including the costs and transportation expenses incurred, in a taxable year or period for donations to nonprofit entities registered under a special income tax regime.³³⁶ This regime includes nonprofit entities engaged in public good activities, including the promotion of health, human rights, social development, and poverty reduction.³³⁷ Canada offers individual donors a 15% tax credit for the first CAD \$200 donated, which increases to 29% of donations over CAD \$200.³³⁸ State governments throughout the United States have offered tax credits to farmers that donate qualified commodities to food banks or tax credits to individuals or corporations that donate food supplies to eligible food redistribution organizations.³³⁹

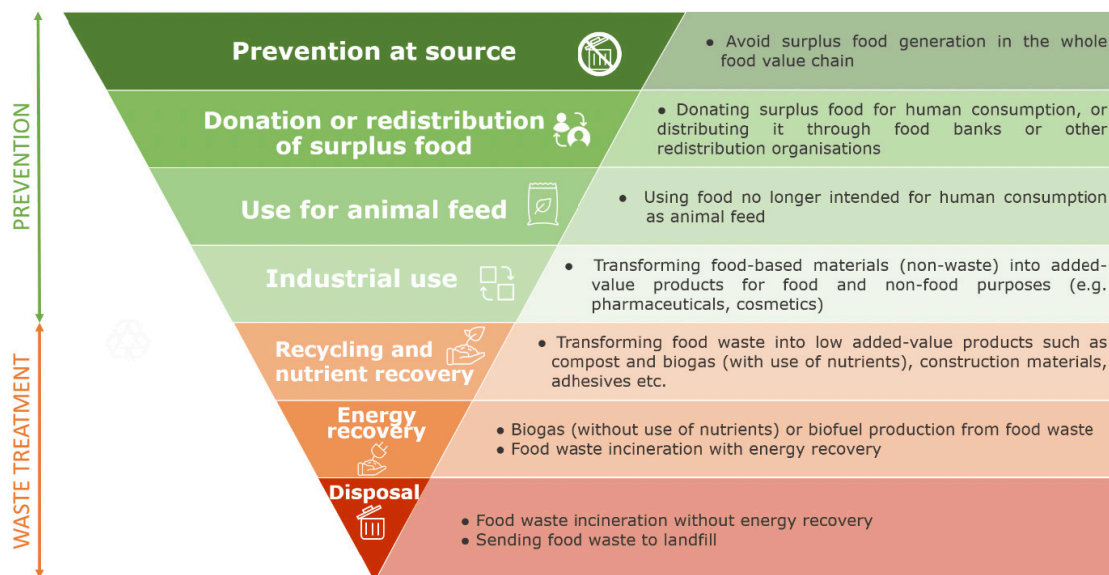
3. AMEND THE VAT SCHEME TO BE MORE CONSISTENT WITH NATIONAL FOOD WASTE LAWS

The VAT scheme in Poland is well-designed to encourage food donation. However, the lack of cohesion between the VAT scheme and the Food Waste Act reduces the effectiveness of both food waste reduction mechanisms. The VAT scheme should therefore be amended to build greater compatibility across the legal landscape. First, the VAT exemption conditions should include not only PBOs but also any NGOs that participate in charitable activities laid out in the Food Waste Act, such as social assistance, food delivery to people in need, and free food service operations. Second, VAT law should be revised to automatically exempt PBOs and NGOs from the documentation requirement so long as the donating business and the PBO or NGO set up an agreement according to the Food Waste Act. This would remove an extra administrative barrier while incentivizing businesses to partner with PBOs and donate more food. These changes to the VAT scheme would create greater cohesion between VAT and the Food Waste Act and, in turn, make it easier for food businesses, PBOs, and NGOs to receive VAT exemptions for the coordination they are already required to do under the Food Waste Act.

FOOD WASTE DETERRENCE POLICIES

To reduce the environmental impacts of food waste and support food security efforts, some countries enforce food donation requirements or impose monetary penalties for food that is sent to landfills (often known as organic waste bans or waste taxes). This category of laws and policies—known as food waste deterrence policies—is an incredibly promising lever to make food waste financially burdensome for food waste generators, positively influence business behavior, and promote sustainable food systems.

The Waste Framework Directive requires that Member States adopt waste management plans and waste prevention programs.³⁴⁰ It also provides conceptual frameworks and definitions for Member States to use while implementing these initiatives.³⁴¹ Foremost is the “waste management hierarchy” (pictured below) to be used when considering potential waste-reducing national policy.³⁴²



Source: European Commission Joint Research Centre, *Building Evidence on Food Waste Prevention Interventions* (2024), <https://dx.doi.org/10.2760/684291>.

EU Directive 2018/851 dated May 30, 2018, which entered into force in the Member States on July 5, 2020, modified the Waste Framework Directive to specify its scope of application.³⁴³ The 2018 Directive strengthens rules on waste prevention and inserts definitions of the concepts of “non-hazardous waste, municipal waste, construction and demolition waste, food waste, material recovery, backfill and extended producer

responsibility regime.”³⁴⁴ Under Article 32, Member States are encouraged to actively prevent food waste, including providing incentives for the collection and safe redistribution of unsold food products at all stages of the food supply chain.³⁴⁵ The Article also advocates for improved consumer awareness of the meaning of “use by” and “best before” dates to reduce food waste.³⁴⁶

Member States are encouraged to reduce food waste by 50% at both the distribution and consumption levels and reduce food losses along the production and supply chains to contribute to the UN’s 2030 SDGs.³⁴⁷ The Directive also gives examples of incentives for the application of the waste management hierarchy as mentioned above, such as the implementation of charges for the landfilling and incineration of waste or, among others, waste volume-based charging systems.³⁴⁸

To reduce the amount of safe and nutritious food that is wasted throughout the country, the Polish legislature adopted the country’s first ever law focused on food waste: the Food Waste Act.³⁴⁹ This act is the first piece of legislation in Poland to formally define food waste,³⁵⁰ which is described as food products that are withdrawn from distribution and disposed as waste while they are still safe and edible.³⁵¹ The act targets food waste by requiring large food businesses (i.e., those with a sales area exceeding 250 square meters, where the sale of food constitutes at least half of all sales revenue) to donate food products that are damaged or close to their date marking (so long as they are still safe for consumption) instead of disposing them.³⁵² To comply with the law, a food business must enter into a signed, formal contract with at least one NGO that agrees to accept and redistribute the donated food products.³⁵³ Any business subject to the law that does not establish such an agreement will be charged an administrative fine of PLN 5,000,³⁵⁴ barring proof of undue hardship or impossibility by the business in contracting with an NGO in the county where the business operates.³⁵⁵ Businesses under the act must also run a food management and waste reduction education and information campaign for at least two consecutive weeks each year.³⁵⁶ The campaign must be conducted within the business itself, and it must be run jointly by the partner NGO.³⁵⁷

In addition to the administrative fine for not entering into an agreement, the Food Waste Act creates financial penalties for regulated businesses that waste food products that are safe to consume.³⁵⁸ Businesses are charged PLN 0.1 for every kilogram of wasted food,³⁵⁹ minus any costs incurred through transporting food to a partner NGO or through conducting a food waste education campaign.³⁶⁰ This penalty is paid to an NGO with which the business has an established agreement under the Food Waste Act.³⁶¹ However, in the absence of an established agreement, the penalty is paid to the environmental protection and water management fund of the voivodeship where the business conducts business, in which case the Food Waste Act requires the funds to be used to finance food waste reduction activities.³⁶²

In the summer of 2024, the Ministry of Agriculture and Rural Development drafted an amendment to the Food Waste Act to update several provisions to enhance its effectiveness.³⁶³ The draft amendment includes omissions and neglect in the definition of “food waste” (i.e., when a food product is approaching its labelled date marking, failing to sell or distribute it would be classified as creating food waste).³⁶⁴ This amendment would include food waste from neglect or omission in the penalty calculation and food waste reporting requirement, where currently the only food waste included is that created by active disposal of edible food. The amendment would also expand the class of regulated businesses to include *all* food sellers with an area greater than 250 square meters, regardless of the amount of food sales. “Sellers” will be used to refer to the group of entities under the amendment’s new requirements.³⁶⁵ Where the original act required at least one NGO contract per business entity, the amendment would require at least one NGO contract per seller storefront, which means that chain food sellers will have to establish NGO contracts for every outlet.³⁶⁶ Additionally, the food waste fees paid by the sellers would increase, from the original PLN 0.1 to the amended PLN 0.5 per kilogram wasted.³⁶⁷ The amendment would also limit the deduction of transportation, distribution, and education campaign costs from the penalty at a maximum of 20% of the total penalty.³⁶⁸ Finally, the amendment would require sellers to pay a fine of PLN 5,000 if they do not conduct an education campaign once a year.³⁶⁹ This amendment is likely to be adopted by the Council of Ministers in 2025,³⁷⁰ and the Ministry of Agriculture and Rural Development has indicated it intends to further update the act as necessary to ensure it is reducing food waste effectively.³⁷¹

As previously mentioned, the Council of Ministers also recently adopted the National Waste Management Plan 2028, which includes five specific food waste objectives (see the description of the five waste objectives above in “Part A: National FLW Laws, Policies, or Strategies”).³⁷² All five objectives focus on preventing food waste, including reducing food waste throughout the supply chain and supporting better management of food by industry and consumers.³⁷³ As the organs of central government move to implement the plan, they may continue to identify and implement updates to make food waste deterrence policies more effective.

FOOD WASTE DETERRENCE POLICIES RECOMMENDATIONS

1. EXPAND FOOD DONATION REQUIREMENTS TO ENCOMPASS ACTORS ALONG THE FOOD SUPPLY CHAIN

Poland already requires the donation of surplus food through partnership with NGOs but only for larger businesses that primarily sell food. Because of this limitation, safe and nutritious food continues to be wasted. While a proposed amendment would expand the Food Waste Act to include large stores regardless of how much food they sell, it should be further expanded to cover more entities throughout the food supply chain. This would be particularly beneficial, since a 2020 study shows that food processors and producers create an amount of food waste that exceeds the amount generated by food sellers.³⁷⁴ Along with redirecting safe, surplus food to reduce hunger, this expansion would help Poland meet its commitment to reduce food waste from processing and production by 10%.³⁷⁵ Food recovery organizations, including the Federation of Polish Food Banks, agree that expanding the act to include food processors and producers will help reroute even more food to people in need and reduce food waste.³⁷⁶

GOVERNMENT GRANTS AND INCENTIVES

Grants and incentive programs 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 banks acquire equipment and resources necessary for gleaning, 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.

While most government grants and incentives are disseminated on the national level, EU-wide funding is available for research and innovation of sustainable food systems.³⁷⁷ Access to public and private funds, including contributions from the EU Investment Bank, are referenced in the EU Green Deal “Farm to Fork” strategy.³⁷⁸ Further, EU-wide innovation funds exist, such as InnovFin³⁷⁹ and the European Circular Bioeconomy Fund³⁸⁰ (both through the EU Investment Bank) and various topical EU funding programs for sustainable food systems, environmental protection, food security, and more.³⁸¹

The European Social Fund Plus (ESF+) is the EU’s main funding instrument for investing in the well-being of people.³⁸² With a budget of €142.7 billion for the period of 2021 to 2027, the ESF+ provides a contribution to the EU’s employment, social, educational, and skills policies, which include addressing food insecurity and food waste.³⁸³ The ESF+ brought together four funding instruments that were separate in the program period of 2014 to 2020.³⁸⁴ The ESF+ is provided via two strands: the shared management strand, which is implemented by Member States in partnership with the European Commission, and the Employment and Social Innovation (EaSI) strand, which is implemented by the European Commission.³⁸⁵

In every Member State, the shared management strand, which includes food aid, is implemented with the help of partner organizations, including food banks, in charge of distributing assistance.³⁸⁶ Importantly for

food donation actors, ESF+ funds can be used to offset the costs of collection, transportation, storage, and food donation distribution, as well as awareness raising activities.³⁸⁷ The selection criteria for food supplied with ESF+ funds must also take into account climate-related and environmental impacts, particularly the reduction of food waste.³⁸⁸ In 2022 Member States distributed 62 million meals using ESF+ funds.³⁸⁹

Currently, Poland does not offer any government grants or incentives specifically for food waste or food recovery initiatives. However, food recovery organizations can still use other government grant funding to complete food waste reduction and food recovery projects. For example, FPFb applied for and received funding from the Polish National Freedom Institute's Centre for Civil Society Development (as part of its Civil Initiatives Fund NOWEFIO) for a food waste education project.³⁹⁰ This project, called the "Local Governments Against Waste" campaign, increases local government knowledge about effective ways to reduce FLW in their communities.³⁹¹ From May 2022 to October 2023, FPFb used the funding to conduct social research in urban municipalities and urban-rural districts, hold two online conferences for local government representatives, work on draft programs to reduce food losses in cooperation with representatives of local governments, and execute the "Two Weeks of No Waste" local education campaign in four cities.³⁹²

FPFB is currently working on a new food recovery network project also funded by the Centre for Civil Society Development, but this time as part of its Civic Organizations Development Program (PROO).³⁹³ FPFb will use the grant funding to research solutions to the most important problems facing food aid and recovery, including increasing and searching for new sources of food donations, streamlining fundraising for food recovery organizations, and strategically planning for FPFb operations.³⁹⁴ This project will be implemented from May 2024 through July 2026.³⁹⁵

GRANTS AND INCENTIVES POLICY RECOMMENDATIONS

1. PROVIDE GRANT FUNDING SPECIFICALLY TO FOOD DONATION AND FOOD RECOVERY PROJECTS

Poland has access to a range of robust grants and incentives from the EU aimed at reducing food waste, but none of Poland's own government grant funding specifically targets food recovery or food waste reduction. Many available EU grant programs are open to a wide range of applicants and projects, so to more effectively support Polish actors directly involved in food donation and recovery, Poland should introduce a narrowly tailored central- or local-government funded grant program. Eligibility could be limited to agricultural producers, food donors, recovery organizations, and distributors and provide funds for storage, handling, and transportation costs. By offering dedicated support to address these barriers, the government of Poland would make food donation more feasible, thus reducing levels of food waste.

Canada's Local Food Infrastructure Fund (LFIF) is a good example of a nationally funded initiative that improves food security through supporting food recovery infrastructure.³⁹⁶ The LFIF consists of two funding streams: one for large-scale projects with multiple infrastructure needs and partnerships to address community food security, and another for small-scale projects that seek assistance with the purchase and installation of one or a few pieces of equipment.³⁹⁷ Eligibility for LFIF assistance is limited to Indigenous communities, governments, or nonprofits; municipal administrations; and nonprofit organizations with a mandate to provide community food services. While LFIF projects must have a food production element (e.g., building a community garden), awardees can use funds to purchase and install equipment to process, distribute, store, and transport food.³⁹⁸ The central government of Poland could increase the amount of local, nutritious, and culturally appropriate food being redistributed by offering similar financial assistance to food donation actors for infrastructure or logistical needs.

2. OFFER LOW- OR NO-COST INCENTIVES FOR FOOD WASTE REDUCTION EFFORTS

In addition to financial grants or support, Poland could benefit from implementing low- or no-cost “recognition incentives” that acknowledge businesses for their efforts in reducing food waste. Businesses often see recognition and publicity as key components of their business strategy, making a public acknowledgment or status designation a low-cost option to incentivize food redistribution. Both the central and local governments should set up a recognition program with clear, objective requirements for food systems actors to be acknowledged as community champions that donate food or develop innovative ways to reduce FLW. This initiative could be a certification program or tiered system to recognize donors of different amounts or according to the effectiveness of the solutions.

Ecuador’s Law to Prevent and Reduce Food Loss and Waste (*Ley para Prevenir y Reducir La Pérdida y el Desperdicio de Alimentos*), passed in 2022, bans the waste of food for human consumption.³⁹⁹ As part of the law, actors in the donation process, including donors and food redistribution organizations, can receive a certification for excellence in reducing FLW and donating food.⁴⁰⁰ They can receive this certification by promoting innovations that minimize food loss, developing public campaigns around the importance of reducing food waste, or creating logistics systems for reporting by recovery organizations, among other efforts.⁴⁰¹ Poland could develop a similar certification program to recognize food donation actors that stand out in their efforts, whether that be through the creation of innovative solutions or donation efforts.

EMISSIONS, ENVIRONMENTAL, AND FOOD WASTE REPORTING POLICIES

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

EU Directive 2022/2464, also known as the Corporate Sustainability Reporting Directive (CSRD), requires certain entities to publish sustainability information, including disclosures of their Scopes 1, 2, and 3 emissions.⁴⁰² Entities are subject to the CSRD if they: (1) are “large”⁴⁰³ entities or groups, (2) have securities listed on an EU-regulated market, or (3) are non-EU entities with significant revenues and an EU branch or subsidiary.⁴⁰⁴ The European Commission adopted the European Sustainability Reporting Standards (ESRS), developed by the European Financial Reporting Advisory Group (EFRAG), to ensure uniformity and comparability across entity disclosures.⁴⁰⁵ Under ESRS E5 relating to resource use and circular economy, entities that have determined that this matter is material to their business are required to disclose the total amount of waste generated; the total amount of waste, by weight, that is diverted from disposal; the amount of waste, by weight, that is directed to disposal by waste treatment type; and the total amount and percentage of non-recycled waste.⁴⁰⁶ The first set of CSRD disclosures by large entities and listed small- and medium-sized entities (SMEs) are to be published in 2025.⁴⁰⁷

In February 2025, the European Parliament and the Council of Ministers proposed amendments to the CSRD that would reduce the scope of companies subject to reporting requirements under the Directive.⁴⁰⁸ The proposed amendments would also delay the application of the reporting requirements for large companies that have not started implementing the CSRD and for listed small and medium-sized enterprises.⁴⁰⁹

In addition to the CSRD, which requires reporting by individual companies, the EU Waste Framework Directive (WFD) of 2018 requires Member States to measure and report on FLW at each stage of the food supply chain.⁴¹⁰ To implement this requirement, the European Commission adopted a common methodology for Member States to measure and track FLW in primary production, processing and manufacturing, retail, restaurants and food services, and households.⁴¹¹ Member States can measure food waste via a sample of food business operators and households using various methods according to the stage of the supply chain.⁴¹² They can also use direct measurement to track FLW within any stage of the supply chain and use other indirect methods, like waste composition analysis and interviews, where direct measurements are unavailable.⁴¹³ Unlike the CSRD, individual companies are not required to report on FLW under the WFD.⁴¹⁴

The Polish *Sejm* adopted a law implementing the CSRD on December 6, 2024.⁴¹⁵ The law requires that large undertakings and large capital groups as well as SMEs from the regulated market publish information necessary to understand the impact of their activities on ESG issues.⁴¹⁶ The reporting obligation is being introduced gradually.⁴¹⁷ The largest entities that already have experience in ESG reporting will be the first to submit their reports in 2025.⁴¹⁸ The act, following the WFD, also raises the size criteria for micro, small, medium and large enterprises.⁴¹⁹

Poland also requires food waste reporting for select businesses. The Food Waste Act requires regulated food businesses to record their total weight of food waste and calculate the penalties they owe for that food waste.⁴²⁰ These values must be detailed and submitted in an annual report to the voivodeship fund for environmental protection and water management on the territory of the voivodeship where the business operates.⁴²¹ Every voivodeship fund is then required to submit its own annual report to the Chief Inspectorate of Environmental Protection.⁴²² The voivodeship must detail the amount of food waste reported by the regulated food businesses, the total fee the voivodeship received from those food businesses, and the full list of food businesses that completed their obligation of submitting an annual food waste report.⁴²³

EMISSIONS, ENVIRONMENTAL, AND FOOD WASTE REPORTING RECOMMENDATIONS

1. INCREASE ACCESS TO SHARED DATA FRAMEWORKS, TO MAKE REPORTING MORE MANAGEABLE FOR SMALLER COMPANIES

Measuring and reporting FLW is a key step for determining where along the supply chain waste is produced and how best to address it. However, tracking food waste requires extensive resources and capacity to manage large data sets, which can impose burdens on smaller companies or organizations. While the CSRD takes a phased-in approach to allow smaller entities time to prepare for tracking and reporting,⁴²⁴ these entities may find it difficult to collect data, especially in measuring Scope 3 emissions throughout their supply chain. Efforts to share standardized data among entities required to report on emissions and food waste can alleviate some of the burden on smaller companies and organizations. For example, the BRC Mondra Coalition brought together leaders of industry, government, technology, and NGOs to develop a standardized emissions data platform for coalition members to use for Scope 3 emissions reporting.⁴²⁵

Poland should also consider creating a support network for food businesses to access shared, accurate, and comprehensive data on food products throughout the supply chain. Policymakers could develop incentives for smaller companies to target, measure, and report their FLW and emissions (e.g., grants to support reporting efforts or to assist them in building networks needed to collect the relevant data). Additionally, the government of Poland could offer grants to support data organizations in providing technical assistance to smaller businesses.

CONCLUSION

This Guide identifies Poland's current laws, policies, and programs related to FLW and food donation as well as offers tailored recommendations to improve the food donation policy landscape. While Poland's government is primarily responsible for guaranteeing food security and advancing sustainable food systems, food redistribution organizations acting in a private capacity can provide an additional social safety net as well as mitigate greenhouse gas emissions by diverting food from landfills. The EU is a global leader in efforts to reduce FLW, but Member States can go above and beyond the floor set by EU-level requirements. Thus, significant opportunity exists to advance laws and policies to further curb excess waste and increase food donation in Poland.

To bolster the progress of Poland's national food security and food waste goals, legislation that minimizes any obstacles to food donation and provides adequate donation incentives—such as a national FLW strategy, liability protection laws, a more supportive tax policy, stronger food waste deterrence policies, government grants and incentives, or regulations and guidance that clarify application of food safety and date labeling laws to food donation—will be critical. This 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 specific recommendations and a foundation for dialogue about FLW prevention and the value of food recovery to Poland's food security, economic stability, and environmental sustainability.

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

ENDNOTES

- ¹ FOOD & AGRIC. ORG. OF THE U.N. (UN FAO), GLOBAL FOOD LOSSES AND FOOD WASTE—EXTENT, CAUSES, AND PREVENTION 4 (2011), <https://openknowledge.fao.org/server/api/core/bitstreams/10388b16-5f1a-45d0-b690-e89bb78d33bb/content>.
- ² *Id.* at 29.
- ³ *Keeping Food Out of the Landfill: Policy Ideas for States and Localities*, HARV. FOOD L. AND POL’Y CLINIC 1 (2016).
- ⁴ UN FAO, *supra* note 1.
- ⁵ UNITED NATIONS ENVIRONMENT PROGRAMME, FOOD WASTE INDEX REPORT 2024 XI (Mar. 27, 2024), <https://www.unep.org/resources/publication/food-waste-index-report-2024>.
- ⁶ *Id.*
- ⁷ *Id.*
- ⁸ *Id.* at 2.
- ⁹ G.A. Res. 70/1 at 22. “By 2030, to halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses.”
- ¹⁰ *EU Actions Against Food Waste*, EUROPEAN COMMISSION, https://ec.europa.eu/food/food/food-waste/eu-actions-against-food-waste_en (last visited May 30, 2025).
- ¹¹ FEDERATION OF POLISH FOOD BANKS, DON’T WASTE FOOD 2024 4 (2024), <https://bankizywnosci.pl/swiatowy-dzien-zywnosci-2024/>.
- ¹² This report was made possible through funding by the Lineage Foundation for Good. The findings, conclusions, and recommendations presented in that project and the present Guide are those of Harvard Law School Food Law and Policy Clinic and of the European Federation of Food Banks. They do not necessarily reflect the opinions of the Lineage Foundation for Good or any other funding partners. Further, the content of this Guide should not be interpreted as legal advice. Those seeking legal advice should speak to an attorney licensed to practice in the applicable jurisdiction and area of law.
- ¹³ FLPC would like to express its gratitude to the Federation of Polish Food Banks, as well as the other researchers, attorneys, and businesses who shared input with the FLPC team.
- ¹⁴ See Wilma Dragonetti, *Where food waste and food aid meet*, EUROCITIES (Apr. 5, 2023), [https://eurocities.eu/stories/where-food-waste-and-food-aid-meet/#:~:text=What%20is%20true%20is%20that,distributed%20to%20public%20benefit%20organisations](https://eurocities.eu/stories/where-food-waste-and-food-aid-meet/#:~:text=What%20is%20true%20is%20that,distributed%20to%20public%20benefit%20organisations;); Juliette Bretan, *Polish supermarkets must donate unsold food or face fines*, NOTES FROM POLAND (Mar. 2, 2020), <https://notesfrompoland.com/2020/03/02/polish-supermarkets-must-donate-unsold-food-under-new-law/>; Council Directive 2006/112 of 28 November 2006 on the common system of value added tax, 2006 O.J. (L 347) 1 (EC), <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02006L0112-20190116>.
- ¹⁵ Eurostat, EU SILC (2018), https://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=ilc_mdes03&lang=en. Measurement of ‘economic strain’ via ‘inability to afford a meal with meat, chicken, fish, or vegetarian equivalent every second day.’
- ¹⁶ *Food Waste*, EUROPEAN COMMISSION, https://food.ec.europa.eu/food-safety/food-waste_en (last visited May 30, 2025).
- ¹⁷ *Id.*
- ¹⁸ *A European Green Deal: Striving to be the first climate-neutral continent*, EUROPEAN COMMISSION, https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal_en (last visited May 30, 2025).
- ¹⁹ *Id.*
- ²⁰ See EUROPEAN COMMISSION, A NEW CIRCULAR ECONOMY ACTION PLAN FOR A CLEANER AND MORE COMPETITIVE EUROPE (2020), https://eur-lex.europa.eu/resource.html?uri=cellar:9903b325-6388-11ea-b735-01aa75ed71a1.0017.02/DOC_1&format=PDF.
- ²¹ See EUROPEAN COMMISSION, PATHWAY TO A HEALTHY PLANET FOR ALL EU ACTION PLAN: ‘TOWARDS ZERO POLLUTION FOR AIR, WATER AND SOIL’ (2021), https://eur-lex.europa.eu/resource.html?uri=cellar:a1c34a56-b314-11eb-8aca-01aa75ed71a1.0001.02/DOC_1&format=PDF.
- ²² See EUROPEAN COMMISSION, FARM TO FORK STRATEGY: FOR A FAIR, HEALTHY, AND ENVIRONMENTALLY-FRIENDLY FOOD SYSTEM (2020), https://food.ec.europa.eu/document/download/472acca8-7f7b-4171-98b0-ed76720d68d3_en?filename=f2f_action-plan_2020_strategy-info_en.pdf.
- ²³ EUROPEAN COMMISSION, *supra* note 20, at Sec. 3.7.
- ²⁴ Directive 2008/98, of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, 2008 O.J. (L 312) 3 (EC), <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32008L0098&from=EN>.
- ²⁵ Sante Food Waste Team, *EU Food Loss and Waste Prevention Hub*, EUROPEAN COMMISSION (Feb. 19, 2025), <https://ec.europa.eu/newsroom/sante/newsletter-archives/60380>.
- ²⁶ *Id.*
- ²⁷ See EU PLATFORM ON FOOD LOSSES AND FOOD WASTE, RECOMMENDATIONS FOR ACTION IN FOOD WASTE PREVENTION (Dec. 12, 2019), https://food.ec.europa.eu/document/download/7143f94e-600f-4df5-acef-5b332e7e44ec_en.
- ²⁸ *EU Platform on Food Losses and Food Waste*, EUROPEAN COMMISSION, https://ec.europa.eu/food/food/food-waste/eu-actions-against-food-waste/eu-platform-food-losses-and-food-waste_en (last visited May 30, 2025).
- ²⁹ *Id.*
- ³⁰ *Id.*

- 31 EUROPEAN COMMISSION, INFORMAL COMMISSION EXPERT GROUP: EU PLATFORM ON FOOD LOSSES AND FOOD WASTE TERMS OF REFERENCE (June 14, 2021), https://food.ec.europa.eu/document/download/cfe9d292-63a4-47f6-968a-203c07a23065_en?filename=fw_eu-actions_flw-platform_tor_0.pdf.
- 32 EU PLATFORM ON FOOD LOSSES AND FOOD WASTE, REDISTRIBUTION OF SURPLUS FOOD: EXAMPLES OF PRACTICES IN THE MEMBER STATES (May 2019), https://food.ec.europa.eu/document/download/9192a03b-02e4-4cae-864f-7511a7937454_en.
- 33 EU PLATFORM ON FOOD LOSSES AND FOOD WASTE, *supra* note 27.
- 34 EU PLATFORM ON FOOD LOSSES AND FOOD WASTE, ACTIVITY REPORT – FIRST MANDATE (2016-2021) 7 (2021), https://food.ec.europa.eu/document/download/b0a46696-e02e-4228-8d7b-0e5d043140df_en?filename=fw_lib_stud-rep-pol_flw_act-report_2021.pdf.
- 35 *Id.* at 19.
- 36 *Id.*
- 37 This is a 3-year average across 2021-2023. UN FAO, THE STATE OF FOOD SECURITY AND NUTRITION IN THE WORLD 163 (2024), <https://openknowledge.fao.org/server/api/core/bitstreams/d5be2ffc-f191-411c-9fee-bb737411576d/content>.
- 38 *Economic poverty rates in Poland in 2023*, STATISTICS POLAND (June 28, 2024), <https://stat.gov.pl/en/topics/living-conditions/social-assistance/economic-poverty-rates-in-poland-in-2023,4,11.html>.
- 39 These rates of extreme poverty are up almost 2% since the last estimate. *Id.*
- 40 FEDERATION OF POLISH FOOD BANKS, *supra* note 11.
- 41 *Amendment to the Act on Counteracting Food Waste*, MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT (*MINISTERSTWO ROLNICTWA I ROZWOJU WSI* [MRIRW]) (July 25, 2024), <https://www.gov.pl/web/rolnictwo/nowelizacja-ustawy-o-niemarnowaniu-zywnosci>.
- 42 *Id.*
- 43 FEDERATION OF POLISH FOOD BANKS, *supra* note 11.
- 44 According to survey of Polish people conducted by the Federation of Polish Food Banks, 63% of respondents reported wasting bread, 36% for deli meats, 34% for vegetables, and 30% for fruits. *Id.* at 8.
- 45 Resolution No. 96 of the Council of Ministers of July 12, 2023 on the National Waste Management Plan 2028 (Official Gazette of the Republic of Poland [*Monitor Polski* (M.P.)] of 2023, item 702), <https://dziennikustaw.gov.pl/M2023000070201.pdf> [hereinafter National Waste Management Plan 2028].
- 46 ROADMAP TOWARDS THE TRANSITION TO CIRCULAR ECONOMY, Annex to Resolution No 136/2019 of the Council of Ministers 10 September 2019 (Pol.), https://circulareconomy.europa.eu/platform/sites/default/files/md_goz_final_en_r4_4.pdf [hereinafter ROADMAP TO CIRCULAR ECONOMY].
- 47 Act of 19 July 2019 on Counteracting Food Waste (Journal of Laws of the Republic of Poland [*Dzienniku Ustaw* (Dz.U.)] of 2020, item 1645), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200001645> [hereinafter Food Waste Act].
- 48 *Draft Act Amending the Act on Counteracting Food Waste*, CHANCELLERY OF THE PRIME MINISTER, <https://www.gov.pl/web/premier/projekt-ustawy-o-zmianie-ustawy-o-przeciwdzialaniu-marnowaniu-zywnosci> (last visited May 30, 2025).
- 49 See Act on Corporate Income Tax of 15 February 1992 (Dz.U. of 2021, item 1800, as amended) [hereinafter CIT Act]; Act on Personal Income Tax of 26 July 1991 (Dz.U. of 2021, item 1128, as amended) [hereinafter PIT Act]; Act on Tax on Goods and Services of 11 March 2004 (Dz.U. of 2022, item 931, as amended) [hereinafter VAT Act].
- 50 FEDERATION OF POLISH FOOD BANKS, MALNUTRITION AND HUNGER IN POLAND 52 (2023), <https://bankizywnosci.pl/niedozywienie-i-glod-w-polsce-raport/>.
- 51 *Id.* at 55.
- 52 *Id.* at 59.
- 53 *Id.* at 28-29; *id.* at 60; *id.* at 71.
- 54 *Id.* at 3.
- 55 EUROPEAN COMMISSION, THE EUROPEAN UNION EXPLAINED—HOW THE EUROPEAN UNION WORKS 3 (2012), http://eeas.europa.eu/archives/delegations/singapore/documents/more_info/eu_publications/how_the_european_union_works_en.pdf.
- 56 *Id.* at 5.
- 57 *Id.*
- 58 *Id.*
- 59 *Id.*
- 60 *Id.*
- 61 *Id.*
- 62 *Id.*
- 63 *Id.*
- 64 *Id.*
- 65 *Id.*
- 66 Commission Regulation 178/2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety, 2002 O.J. (L 31) 1, <https://eur-lex.europa.eu/legal->

[content/EN/TXT/PDF/?uri=CELEX:02002R0178-20240701](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02002R0178-20240701).

General Food Law, EUROPEAN COMMISSION, https://ec.europa.eu/food/safety/general_food_law_en (last visited May 30, 2025).

Food law general requirements, EUROPEAN COMMISSION, https://ec.europa.eu/food/safety/general_food_law/general_requirements_en (last visited May 30, 2025).

Commission Regulation 852/2004 on the hygiene of foodstuffs, 2004 O.J. (L 226) 3, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2004.226.01.0003.01.ENG; see also *Legislation*, EUROPEAN COMMISSION, https://ec.europa.eu/food/safety/biosafety/food_hygiene/legislation_en (last visited May 30, 2025).

Legislation, EUROPEAN COMMISSION, https://ec.europa.eu/food/safety/biosafety/food_hygiene/legislation_en (last visited May 30, 2025).

The hygiene package, MINISTRY OF AGRICULTURE AND FOOD SOVEREIGNTY, <https://agriculture.gouv.fr/le-paquet-hygiene> (last visited May 30, 2025).

See Regulation (EU) 2021/382 amending the Annexes to Regulation (EC) No 852/2004 of the European Parliament and of the Council on the hygiene of foodstuffs as regards food allergen management, redistribution of food and food safety culture, 2021 O.J. (L 74) 3, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R0382>.

Id. at art. 2(b).

Commission Delegated Regulation (EU) 2021/1374 amending Annex III to Regulation (EC) No 853/2004 of the European Parliament and of the Council on specific hygiene requirements for food of animal origin, annex, 2021 O.J. (L 297) 6, 7–8, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R1374>.

Directive 2008/98, of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, 2008 O.J. (L 312) 3 (EC), <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32008L0098&from=EN>.

Id.

Directive (EU) 2018/851 amending Directive 2008/98/EC on waste, art. 1(10), 2018 O.J. (L 150) 109, 126, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018L0851&from=EN>.

Id.; *id.* at art. 1(4).

Council Proposal for a Directive of The European Parliament and of the Council amending Directive 2008/98/EC on waste - Analysis of the final compromise text with a view to an agreement, at 52, COM (2023) 420 final (Mar. 19, 2025), <https://data.consilium.europa.eu/doc/document/ST-7258-2025-INIT/en/pdf>.

Id.

Id. at 51.

Id. at 99.

Commission Notice—EU Guidelines on Food Donation, 2017 O.J. (C 361) 1, [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52017XC1025\(01\)](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52017XC1025(01)).

EUROPEAN COMMISSION, *supra* note 20.

EU Guidelines on Food Donation, *supra* note 83.

Id.

Food Donation, EUROPEAN COMMISSION, https://food.ec.europa.eu/food-safety/food-waste/eu-actions-against-food-waste/food-donation_en (last visited May 30, 2025).

Id.

Id.

Filip Pazderski, *An Overview of Polish Law*, GLOBALEX §1 (Mar./Apr. 2020), <https://www.nyulawglobal.org/globalex/poland1.html>.

Id.

KONSTYTUCJA RZECZYPOSPOLITEJ POLSKIEJ Z DNIA 2 KWIETNIA 1997 R. (Dz.U. 1997, No. 78, item 483), art. 8(1) (Pol.) [hereinafter CONSTITUTION OF POLAND], translated in Albert Pol & Andrew Caldwell, *The Constitution of the Republic of Poland*, THE CONSTITUTIONAL TRIBUNAL, <https://trybunal.gov.pl/en/about-the-tribunal/legal-basis/the-constitution-of-the-republic-of-poland>.

Id. at art. 9; *id.* at art. 89(1); *id.* at art. 90; *id.* at art. 91(1)–(2).

Id. at art. 118.

Id. at art. 120–122.

See *id.* at art. 87–88; Pazderski, *supra* note 90, at § 2.

Pazderski, *supra* note 90, at § 2.

Id.

CONSTITUTION OF THE REPUBLIC OF POLAND, *supra* note 92, at art. 10(2).

Id. at art. 127(1)–(2).

Id. at art. 154.

Pazderski, *supra* note 90, at § 6.1.

Id. at § 6.2.

Id. at § 4.

Id.

106 *Id.*
 107 *Id.* at § 3.
 108 See CONSTITUTION OF THE REPUBLIC OF POLAND, *supra* note 92, at art. 173-197; see also *National Judicial Organisation, ADMINISTRATIVE JUDICIARY (NACZELNY SĄD ADMINISTRACYJNY)* 2, <https://www.nsa.gov.pl/download.php?id=1020>.
 109 CONSTITUTION OF THE REPUBLIC OF POLAND, *supra* note 92, at art. 175.
 110 Pazderski, *supra* note 90, at § 3.
 111 *Id.*
 112 Act of 8 December 2017 on the Supreme Court (Dz.U. 2018, item 5, as amended on 20 December 2019), art. 1(1)(a) (Pol.), [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-REF\(2020\)005-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-REF(2020)005-e); see CONSTITUTION OF THE REPUBLIC OF POLAND, *supra* note 92, at art. 183.
 113 Act of 8 December 2017 on the Supreme Court, *supra* note 112, at art. 86–88.
 114 See ADMINISTRATIVE JUDICIARY, *supra* note 108; see also Pazderski, *supra* note 90, at § 3.
 115 See CONSTITUTION OF THE REPUBLIC OF POLAND, *supra* note 92, at art. 184.
 116 The Act of 30 August 2002—Law on Proceedings before Administrative Courts (Dz.U. 2018, item 1302), art. 3–4 (Pol.); see *The Administrative Courts in Poland*, ADMINISTRATIVE JUDICIARY, <https://www.nsa.gov.pl/en.php> (last visited May 14, 2025).
 117 See CONSTITUTION OF THE REPUBLIC OF POLAND, *supra* note 92, at art. 188-197; see also ADMINISTRATIVE JUDICIARY, *supra* note 108.
 118 CONSTITUTION OF THE REPUBLIC OF POLAND, *supra* note 92, at art. 188-89.
 119 *Id.* at art. 79(1).
 120 Mirosław Granat & Katarzyna Granat, *Local Governance, in THE CONSTITUTION OF POLAND: A CONTEXTUAL ANALYSIS* 159, 160 (9th ed. 2019).
 121 *Id.*
 122 *Id.* at 161.
 123 This data is current as of January 1, 2025. *Local Government Database*, MINISTRY OF THE INTERIOR AND ADMINISTRATION, <https://www.gov.pl/web/mswia/baza-jst> (last visited May 14, 2025).
 124 Granat & Granat, *supra* note 120, at 172.
 125 *Id.*
 126 *Id.* at 166–67.
 127 *Id.* at 162.
 128 *Id.*
 129 *Id.* at 171.
 130 *Id.*
 131 *Id.*
 132 *Id.*
 133 *Id.* at 166–168.
 134 The names and specific responsibilities of central government ministries in Poland are dependent on the current Council of Ministers, as appointed by the current Prime Minister and the President. See CONSTITUTION OF THE REPUBLIC OF POLAND, *supra* note 92, at art. 154. The list of relevant public institutions above is current as of June 2025 and is subject to change.
 135 See MRIRW, <https://www.gov.pl/web/rolnictwo> (last visited May 30, 2025); see also Piotr Rucinski, *Poland Presents New Agricultural Policy Strategy through 2030*, USDA FOREIGN AGRICULTURAL SERVICE (Nov. 22, 2019), https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Poland%20Presents%20New%20Agricultural%20Policy%20Strategy%20through%202030_Warsaw_Poland_11-17-2019.
 136 Rucinski, *supra* note 135.
 137 *Food Quality*, MRIRW, <https://www.gov.pl/web/rolnictwo/jakosc-zywnosci?page=1&size=10> (last visited May 30, 2025).
 138 *Polish product - learn more about this designation*, MRIRW, <https://www.gov.pl/web/rolnictwo/produkt-polski> (last visited May 30, 2025); *Foreign trade fairs*, MRIRW, <https://www.gov.pl/web/rolnictwo/targi-zagraniczne> (last visited May 30, 2025).
 139 *Definition of commercial quality*, COMMERCIAL QUALITY INSPECTION OF AGRICULTURAL AND FOOD PRODUCTS (*INSPEKCJA JAKOŚCI HANDLOWEJ ARTYKUŁÓW ROLNO-SPOŻYWCZYCH* [IJHARS]), <https://www.gov.pl/web/ijhars/definicja-jakosci-handlowej> (last visited May 30, 2025).
 140 *Export*, IJHARS, <https://www.gov.pl/web/ijhars/eksport> (last visited May 30, 2025).
 141 *Import*, IJHARS, <https://www.gov.pl/web/ijhars/import> (last visited May 30, 2025).
 142 *Quality Assessment*, IJHARS, <https://www.gov.pl/web/ijhars/ocena-jakosci> (last visited May 30, 2025).
 143 *Organization of the Veterinary Inspection*, CHIEF VETERINARY INSPECTORATE (GŁÓWNY INSPEKTORAT WETERYNARI), <https://www.wetgiw.gov.pl/inspekcja-weterynaryjna/organizacja-inspekcji-weterynaryjnej> (last visited May 30, 2025).
 144 *Id.*
 145 *Basic Information*, MINISTRY OF HEALTH (*MINISTERSTWO ZDROWIA* [MZ]), <https://www.gov.pl/web/zdrowie/podstawowe-informacje> (last visited May 30, 2025); GERMAN FEDERAL INSTITUTE FOR RISK ASSESSMENT (BUNDESINSTITUT FÜR RISIKOBEWERTUNG [BfR]), EU FOOD SAFETY ALMANAC 93 (Kei Udagawa et al. eds., 5th ed. 2021), <https://www.bfr.bund.de/cm/350/eu-almanach->

- ¹⁴⁶ The organization and names of these departments are subject to change based on the current Council of Ministers, see *supra* note 134. As of June 2025, the departments within the Ministry of Health that work on food-related matters are the Department of Health Care, MZ, <https://www.gov.pl/web/zdrowie/departament-systemu-zdrowia> (last visited May 30, 2025); the Department of Health Equity, MZ, <https://www.gov.pl/web/zdrowie/departament-rownosci-w-zdrowiu> (last visited May 30, 2025); the Department of Public Health, MZ, <https://www.gov.pl/web/zdrowie/departament-zdrowia-publicznego-i-rodziny> (last visited May 30, 2025); and the Department of Supervision and Control, MZ, <https://www.gov.pl/web/zdrowie/departament-nadzoru-i-kontroli> (last visited May 30, 2025).
- ¹⁴⁷ The Chief Sanitary Inspectorate is not a department of the Ministry of Health but is supervised by the Minister of Health. CHIEF SANITARY INSPECTORATE (*GŁÓWNY INSPEKTORAT SANITARNY* [GIS]), <https://www.gov.pl/web/gis> (last visited May 30, 2025).
- ¹⁴⁸ BFR, *supra* note 145, at 93-94; see *Food and Water*, GIS, <https://www.gov.pl/web/gis/zywnosc-i-woda> (last visited May 30, 2025).
- ¹⁴⁹ *About the Agency*, AGENCY FOR RESTRUCTURING AND MODERNIZATION OF AGRICULTURE (*AGENCJA RESTRUKTURYZACJI I MODERNIZACJI ROLNICTWA* [ARIMR]), <https://www.gov.pl/web/arimr/informacje-o-arimr> (last visited May 30, 2025).
- ¹⁵⁰ *Id.*
- ¹⁵¹ *Rural Development Programme 2014-2020*, ARIMR, <https://www.gov.pl/web/arimr/program-rozwoju-obszarow-wiejskich-lata-2014---2020> (last visited May 30, 2025).
- ¹⁵² *Strategic Plan for the Common Agricultural Policy for 2023-2027 (CAP PS 2023-2027)*, ARIMR, <https://www.gov.pl/web/arimr/plan-strategiczny-dla-wspolnej-polityki-rolnej-na-lata-2023-2027> (last visited May 30, 2025); *Poland – CAP Strategic Plan*, EUROPEAN COMMISSION, https://agriculture.ec.europa.eu/cap-my-country/cap-strategic-plans/poland_en (last visited May 30, 2025).
- ¹⁵³ See *Ministry*, MINISTRY OF CLIMATE AND ENVIRONMENT (*MINISTERSTWO KLIMATU I ŚRODOWISKA*), <https://www.gov.pl/web/climate/ministry1> (last visited May 30, 2025).
- ¹⁵⁴ BFR, *supra* note 145.
- ¹⁵⁵ *Department of Waste Management*, MINISTRY OF CLIMATE AND ENVIRONMENT, <https://www.gov.pl/web/klimat/departament-gospodarki-odpadami> (last visited May 30, 2025).
- ¹⁵⁶ EUROPEAN ENVIRONMENT AGENCY, WASTE PREVENTION COUNTRY PROFILE: POLAND 5 (Dec. 2024), <https://www.eea.europa.eu/en/topics/in-depth/waste-and-recycling/country-profiles-on-waste-prevention-2025>; see *National Waste Management Plan 2028*, *supra* note 45, at 129-148.
- ¹⁵⁷ *Preventing Food Waste*, CHIEF INSPECTORATE OF ENVIRONMENTAL PROTECTION (*GŁÓWNY INSPEKTORAT OCHRONY ŚRODOWISKA*), <https://www.gov.pl/web/gios/przeciwdziałanie-marnowaniu-zywnosci> (last visited May 30, 2025).
- ¹⁵⁸ “Meal at school and at home” program for 2024-2028, MINISTRY OF FAMILY, LABOUR AND SOCIAL POLICY (*MINISTERSTWO RODZINY, PRACY I POLITYKI SPOŁECZNEJ*), <https://www.gov.pl/web/rodzina/programy-posilek-w-szkole-i-w-domu> (last visited May 30, 2025).
- ¹⁵⁹ POLISH INVESTMENT & TRADE AGENCY, <https://www.paih.gov.pl/en/> (use the search term “food” to see trade and economic issues regarding Polish food products) (last visited May 30, 2025).
- ¹⁶⁰ *National Waste Management Plan 2028*, *supra* note 45.
- ¹⁶¹ *Id.* at 11.
- ¹⁶² This *National Waste Prevention Program* replaces the 2022 version of the Program. *Id.* at 12.
- ¹⁶³ *Id.* at 149-150.
- ¹⁶⁴ *The Council of Ministers adopted the draft Circular Economy Road Map*, MINISTRY OF DEVELOPMENT AND TECHNOLOGY (*MINISTERSTWO ROZWOJU I TECHNOLOGII*) (Sept. 10, 2019), <https://www.gov.pl/web/rozwoj-technologia/rada-ministrow-przyjeta-projekt-mapy-drogowej-goz>.
- ¹⁶⁵ *ROADMAP TO CIRCULAR ECONOMY*, *supra* note 46, at 6.
- ¹⁶⁶ *Id.* at 17.
- ¹⁶⁷ *Id.* at 18.
- ¹⁶⁸ *Food Waste Act*, *supra* note 47.
- ¹⁶⁹ Agnieszka Szymecka-Wesołowska, *Food Waste Prevention in Poland: A Legal Overview*, 18 EUROPEAN FOOD & FEED L. REV. 222, 224 (2023).
- ¹⁷⁰ *Id.*
- ¹⁷¹ *Food Waste Act*, *supra* note 47, at art. 2(1). For a detailed explanation of this “food waste” definition, see Szymecka-Wesołowska, *supra* note 169, at 226–230.
- ¹⁷² *Food Waste Act*, *supra* note 47, at art. 3.
- ¹⁷³ *Id.* at art. 4.
- ¹⁷⁴ *Id.* at art. 5.
- ¹⁷⁵ *Id.* at art. 8.
- ¹⁷⁶ CHANCELLERY OF THE PRIME MINISTER, *supra* note 48.
- ¹⁷⁷ See Council Directive 2018/851, art. 1(10), 2018 O.J. (L 150) 109, 127 (EU).
- ¹⁷⁸ See CHANCELLERY OF THE PRIME MINISTER, *supra* note 48; *Draft resolution of the Council of Ministers on the National Waste*

Management Plan 2028, CHANCELLERY OF THE PRIME MINISTER, <https://www.gov.pl/web/premier/projekt-uchwaly-rady-ministrow-w-sprawie-krajowego-planu-gospodarki-odpadami-2028> (last visited May 30, 2025).

DEP'T OF THE ENV'T, CLIMATE AND COMMS., IRELAND'S NATIONAL FOOD WASTE PREVENTION ROADMAP 2023-2025 17 (2022), <https://assets.gov.ie/static/documents/national-food-waste-prevention-roadmap-2023-2025.pdf>.

Id. at 14.

Id. at 37–41.

Id. at 8–9.

EUROPEAN COMMISSION, *supra* note 67.

Food Law General Requirements, EUROPEAN COMMISSION, https://ec.europa.eu/food/safety/general_food_law/general_requirements_en (last visited May 30, 2025).

See *Drafting guides to good hygiene practice: new tools for professionals available on-line*, FRENCH AGENCY FOR FOOD, ENVIRONMENTAL AND OCCUPATIONAL HEALTH & SAFETY (Feb. 11, 2015), <https://www.anses.fr/en/content/hygiene-package>.

EU Guidelines on Food Donation, *supra* note 83, at 12–13.

Id. at 13–14.

Id. at 14.

EUROPEAN COMMISSION ET AL., FOOD REDISTRIBUTION IN THE EU: MAPPING AND ANALYSIS OF EXISTING REGULATORY AND POLICY MEASURES IMPACTING FOOD REDISTRIBUTION FROM EU MEMBER STATES (2020), <https://op.europa.eu/en/publication-detail/-/publication/189fa4cd-b755-11ea-bb7a-01aa75ed71a1>.

Act of 25 August 2006 on Food and Nutrition Safety (Dz.U. 2023, item 1448, as amended) [hereinafter Food Safety Act]. The parallel food safety law concerning animal products is the Act of 16 December 2005 on Products of Animal Origin (Dz.U. 2023, item 872, as amended).

Food Safety Act, *supra* note 190, at art. 1; *id.* at art. 3(2).

Id. at art. 3(3)(52); see Commission Regulation 178/2002, art. 3(8), 2002 O.J. (L 31) 1, 4.

See Szymecka-Wesołowska, *supra* note 169, at 227 (explaining that “placing on the market” under EU standards includes donation and disposal of food without the intent to make a profit).

Since the names of ministries often change, *supra* note 134, the Food Safety Act does not assign tasks to any specific ministries. Instead, the Food Safety Act uses evergreen phrases such as “the minister responsible for health matters” or “the minister responsible for the economy” to delegate responsibility to the relevant ministers and their current ministries. *E.g.*, *infra* notes 197–200.

Food Safety Act, *supra* note 190, at art. 30(5); *id.* at art. 29(1).

The Food Safety Act delegates to “the minister responsible for agriculture.” *E.g.*, *id.* at art. 68(2).

The Food Safety Act delegates to “the minister responsible for the economy.” *E.g.*, *id.* at art. 54.

The Food Safety Act delegates to “the minister responsible for climate matters.” *E.g.*, *id.* at art. 54.

The Food Safety Act delegates to “the minister of national defence.” *E.g.*, *id.* at art. 73(5).

See generally *id.*

THE CAPITAL CITY OF WARSAW ET AL., ANALYSIS OF THE LEGISLATION RELATED TO FOOD WASTE PREVENTION, INCLUDING FOOD WASTE REDUCTION IN RESTAURANTS 10 (2022), https://biznes.um.warszawa.pl/documents/12024633/48558717/DP_MSW_FOOD+TRAILS_Legislation+Analysis_2022_EN.pdf/85ce9eb9-e84f-084c-c641-b7d5e1e5830e?t=1672756733601.

Id.

Id.

POLISH SOCIETY OF FOOD TECHNOLOGISTS, MODEL OF REDUCING FOOD LOSSES & WASTE FOR THE BENEFIT OF SOCIETY (2017), https://bankizywnosci.pl/wp-content/uploads/2018/01/4_procedura-MOST.pdf; see also *MOST project - plans for the future*, WIADOMOŚCI HANDLOWE (Dec. 12, 2017), <https://www.wiadomoscihandlowe.pl/przemysl-i-produkcji/projekt-most-planu-przyszlosc-2421049>.

The MOST guide uses a three-point “Materiality Assessment” to help sellers decide what to do with their food products. A score of “1” means the product has no barriers to donation; a “2” means that the product is health-safe but may be disqualified from donation (e.g., sensory characteristics may make the product unmarketable); and a “3” means the product should no longer be consumed. POLISH SOCIETY OF FOOD TECHNOLOGISTS, *supra* note 204, at 8.

HARVARD LAW SCHOOL FOOD LAW & POL'Y CLINIC & NATURAL RES. DEF. COUNCIL, DON'T WASTE, DONATE: ENHANCING FOOD DONATIONS THROUGH FEDERAL POLICY 19 (2017), <https://www.nrdc.org/sites/default/files/dont-waste-donate-report.pdf>.

WRAP, HOUSEHOLD FOOD AND DRINK WASTE IN THE UNITED KINGDOM 2021/22 24 (2023), [WRAP-Household-Food-and-Drink-Waste-in-the-United-Kingdom-2021-22-v6.1.pdf](https://www.wrap.co.uk/media/1044421/WRAP-Household-Food-and-Drink-Waste-in-the-United-Kingdom-2021-22-v6.1.pdf).

RONI NEFF ET AL., CONSUMER PERCEPTIONS OF FOOD DATE LABELS: 2025 NATIONAL SURVEY 3 (2025), <https://chlp.org/resources/consumer-perceptions-of-food-date-labels-2025-national-survey> (This study was led by researchers from Johns Hopkins Bloomberg School of Public Health, Harvard Law School Food Law and Policy Clinic, and ReFED).

EUROPEAN COMMISSION DIRECTORATE-GENERAL FOR HEALTH AND FOOD SAFETY, MARKET STUDY ON DATE MARKING AND OTHER INFORMATION PROVIDED ON FOOD LABELS AND FOOD WASTE PREVENTION: FINAL REPORT V (2018).

Id.

211 Regulation (EU) No. 1169/2011, art. 2, 2011 O.J. (L 304) 18, 24; *id.* at art. 24(1).
 212 *Id.* at art. 24(1).
 213 *Id.*
 214 UN FAO & World Health Organization, *General Standard for the Labelling of Prepackaged Foods*, in CODEX ALIMENTARIUS: INTERNATIONAL FOOD STANDARDS CXS-1-1985 (2018).
 215 Regulation (EU) No. 1169/2011, art. 13, 2011 O.J. (L 304) 18, 29.
 216 *Id.* at art. 25.
 217 EUROPEAN COMMISSION DIRECTORATE-GENERAL FOR HEALTH AND FOOD SAFETY, *supra* note 209, at 14.
 218 Regulation (EU) No. 1169/2011, art. 44, 2011 O.J. (L 304) 18, 38.
 219 EU Guidelines on Food Donation, *supra* note 83, at 18.
 220 *Id.*
 221 *Id.* (“The marketing of foods beyond their date of minimum durability (i.e. ‘best before’) is allowed under EU rules, provided that the foods concerned are still safe and their presentation is not misleading. It is permitted, at each stage in the food supply chain, to place food on the market which has passed the date of minimum durability.”).
 222 *Id.* at 19.
 223 The original version of the law was passed on December 21, 2000. Law on Commercial Quality of Agricultural and Food Products (Dz.U. 2023, item 1980).
 224 *See* Food Safety Act, *supra* note 190.
 225 The basic legal act regulating the labeling of foodstuffs is the EU’s Regulation No. 1169/2011, which GIJHARS and Sanepid are tasked with enforcing in Poland. *See* Mandatory Information, IJHARS, <https://www.gov.pl/web/ijhars/informacje-obowiazkowe> (last visited May 30, 2025).
 226 All exemptions provided in EU Reg. 1169/2011 apply in Poland. *Id.* “Minimum durability date” and “use-by date” are defined in the Food Safety Act, *supra* note 190, at art. 3(3)(7) and art. (47).
 227 Food Safety Act, *supra* note 190, at art. 3(7) (citing Article 2(2)(f) of EU Regulation No. 1169/2011).
 228 Since the Food Safety Act adopts EU Regulation No. 1169/2011, the minimum durability date must use that phrase. *Id.* (adopting Annex X of EU Regulation No. 1169/2011).
 229 Food Safety Act, *supra* note 190, at art. 3(47) (citing art. 24 of EU Regulation No. 1169/2011).
 230 Regulation (EU) No 2021/382, Annex ¶ 2(b), 2021 O.J. (L 74) 3, 5.
 231 “Foodstuffs marked with a date of minimum durability or use-by date may be marketed until that date or period.” Food Safety Act, *supra* note 190, at art. 52. In accordance with the broad definition of “placing on the market” applicable in food law, *see* Commission Regulation 178/2002, art. 3(8), 2002 O.J. (L 31) 1, 4, the concept of marketing covers not only the commercial sale of foodstuffs, but also their transfer and disposal without the intention of making a profit (including the disposal of food within the framework of charitable activities).
 232 Food Safety Act, *supra* note 190, at art. 52.
 233 THE CAPITAL CITY OF WARSAW ET AL., *supra* note 201, at 7; *see* Food Safety Act, *supra* note 190, at art. 103(3).
 234 *See* THE CAPITAL CITY OF WARSAW ET AL., *supra* note 201, at 9; Paulina Wojtkowska, *Expired food or wasted food? That is the question*, In Principle (CO DO ZASADY) (Apr. 27, 2023), <https://codozasady.pl/en/p/expired-food-or-wasted-food-that-is-the-question>.
 235 Regulation of the Minister of Climate of January 2, 2020 (Dz.U. 2020, item 10); *see also* Szymecka-Wesołowska, *supra* note 169, at 227 n.22.
 236 Food Safety Act, *supra* note 190, at art. 52; *see* Szymecka-Wesołowska, *supra* note 169.
 237 Paulina Wojtkowska, *Legal mechanisms for reducing the creation of food waste in Poland in the context of achieving the aims of the European Green Deal*, CO DO ZASADY: STUDIA I ANALIZY PRAWNE, Sept. 2023, at 75, 78, https://codozasady.pl/upload/2023/05/co-do-zasady_2023-01_web.pdf; *see also* THE CAPITAL CITY OF WARSAW ET AL., *supra* note 201, at 9.
 238 Wojtkowska, *supra* note 234; *see generally* *Obligations Under the Act*, CHIEF INSPECTORATE OF ENVIRONMENTAL PROTECTION, <https://www.gov.pl/web/gios/obowiazki-wynikajace-z-ustawy> (last visited May 30, 2025).
 239 *See* Food Safety Act, *supra* note 190, at art. 103(2).
 240 CHANCELLERY OF THE PRIME MINISTER, *supra* note 48.
 241 Wojtkowska, *supra* note 237, at 80–83.
 242 *Compare* Food Safety Act, *supra* note 190, at art. 52, with Regulation (EU) No 2021/382, Annex ¶ 2(b), 2021 O.J. (L 74) 3, 5; *see* Szymecka-Wesołowska, *supra* note 169, at 227–8.
 243 *Date marking and food waste prevention*, EUROPEAN COMMISSION: FOOD, FARMING, FISHERIES, https://food.ec.europa.eu/food-safety/food-waste/eu-actions-against-food-waste/date-marking-and-food-waste-prevention_en (last visited May 30, 2025).
 244 *Date marking and food waste prevention sub-group*, REGISTER OF COMMISSION EXPERT GROUPS AND OTHER SIMILAR ENTITIES, <https://ec.europa.eu/transparency/expert-groups-register/screen/members/consult?memberId=77117&memberTypeId=4&lang=en&fromExpertGroups=100597> (last visited May 30, 2025).
 245 EUROPEAN COMMISSION: FOOD, FARMING, FISHERIES, *supra* note 243; *see also* EUROPEAN COMMISSION DIRECTORATE-GENERAL FOR

HEALTH AND FOOD SAFETY, MANDATE OF THE SUB-GROUP ESTABLISHED UNDER THE EU PLATFORM ON FOOD LOSSES AND FOOD WASTE TO SUPPORT EU ACTIVITIES IN RELATION TO 'DATE MARKING AND FOOD WASTE PREVENTION' 2-3 (2022), https://food.ec.europa.eu/document/download/7087d09d-127d-4051-a38b-c127044de3c9_en?filename=fw_eu-actions_subgroup-mandate_2022_date-marking.pdf.

As testified by the Federation of Polish Food Banks at the Meeting of the Committee on Economy and Development (no. 54) (Sept. 15, 2021); *see also* Wojtkowska, *supra* note 237.

"When food surpluses occur, the best destination, which ensures the highest value use of edible food resources, is to redistribute these for human consumption." EU Guidelines on Food Donation, *supra* note 83, at 2.

See the explanation of safety- and quality-based food date labels, *supra* notes 209–214.

FEDERATION OF POLISH FOOD BANKS, *supra* note 11, at 7. This trend of date labeling leading to food waste is consistent with findings in other countries too. *See*, for example, RONI NEFF ET AL., *supra* note 208, at 3, which found that 88% of Americans at least occasionally throw out food on the label date.

Look-Smell-Taste Date Labelling Initiative: Trust Your Senses, Reduce Food Waste, Too GOOD To Go, <https://www.toogoodtogo.com/look-smell-taste> (last visited Dec. 13, 2024).

Id.

Darrel Moore, *Over 40 Brands Have Signed Up to Initiative to Tackle 'Date Label Confusion'*, CIRCULAR ONLINE (Feb. 14, 2022), <https://www.circularonline.co.uk/news/over-40-brands-have-signed-up-to-initiative-to-tackle-date-label-confusion/>.
Too GOOD To Go, *supra* note 250.

Date Labelling Coalition (*Houdbaarheids Coalitie*), FOOD WASTE FREE UNITED, <https://samentegenvoedselverspilling.nl/date-labelling-coalition> (last visited Dec. 13, 2024).

Id.

FOOD WASTE FREE UNITED, DATE LABELLING COALITION AGREEMENT, <https://samentegenvoedselverspilling.nl/media/pages/medialibrary/4f7c0472d9-1729163481/20240628-date-labelling-coalition-agreement.pdf>.

Id.

WRAP, UK FOOD STANDARDS AGENCY, AND UK DEP'T FOR ENV'T, FOOD & RURAL AFFS., REDISTRIBUTION LABELLING GUIDE (2020), <https://www.wrap.ngo/sites/default/files/2020-07/WRAP-surplus-food-redistribution-labelling-guide-May-2020.pdf>.

Id.

Commission Regulation 178/2002, art. 21, 2002 O.J. (L 31) 1, 14.

Directive (EU) 2024/2853 on liability for defective products and repealing Council Directive 85/374/EEC, 2024 O.J. (L), https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202402853.

Id.

Id.

EU Guidelines on Food Donation, *supra* note 83, at 11.

Id. at 13–14.

Id.

Id.

Id.

Id. at 12.

Id.

Food donation: a model agreement between distributors and associations, MINISTRY OF AGRICULTURE AND FOOD SOVEREIGNTY (Jan. 23, 2025), <https://agriculture.gouv.fr/don-alimentaire-un-modele-de-convention-entre-distributeurs-et-associations>.

EU Guidelines on Food Donation, *supra* note 83, at 13–14.

Legge 25 giugno 2003, n. 155 Disciplina della distribuzione dei prodotti alimentari a fini di solidarietà sociale “Non-profit and social utility organizations recognized as such by Law No 460, 4 December 1997, art. 10, and amended later, that carry out for charity purposes a free distribution of food products to those in need, have an equal status to that of final consumers, within the bounds of the service provided, in order to meet the required standards of preservation, transport, storage and use of food.”

Id.

Recognized as such by Law No 460, 4 December 1997, art. 10 which distinguishes a special category of non-profit organizations with social utility (known as ONLUS).

See Food Safety Act, *supra* note 190, at art. 95 (indicating that liability for food products is handled under the Civil Code's provisions).

Title VI¹: Liability for Damage Caused by a Hazardous Product, *in* Civil Code of 23 April 1964 (Dz.U. 2019, as amended), art. 449.1 §1 (Pol.)

See id. at art. 449.5 § 1–3.

Id. at art. 449.1 §3.

Id. at art. 449.3 §2.

Id.; *see id.* at art. 449.6.

282 EU Guidelines on Food Donation, *supra* note 83, at 12.

283 42 U.S. Code § 1791(c).

284 The Bill Emerson Good Samaritan Food Donation Act defines “apparently wholesome food” as “food that meets all quality and labeling standards imposed by Federal, State, and local laws and regulations even though the food may not be readily marketable due to appearance, age, freshness, grade, size, surplus, or other conditions.” *Id.* at (b)(1).

285 The Bill Emerson Good Samaritan Food Donation Act defines “apparently fit grocery product” as “a grocery product that meets all quality and labeling standards imposed by Federal, State, and local laws and regulations even though the product may not be readily marketable due to appearance, age, freshness, grade, size, surplus, or other conditions.” *Id.* at (b)(2).

286 *Id.* at § 1791.

287 *Id.* at (b).

288 *Id.* at (c)(4).

289 Lei No. 14.016 de 23 de Junho de 2020, D.O.U de 24/06/2020, § 3.

290 Lei No. 14.016 de 23 de Junho de 2020, D.O.U de 24/06/2020, § 3, https://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/l14016.htm.

291 Legge 25 giugno 2003, n. 155 Disciplina della distribuzione dei prodotti alimentari a fini di solidarietà sociale, <https://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:legge:2003;155>. “Non-profit and social utility organizations recognized as such by Law No 460, 4 December 1997, art. 10, and amended later, that carry out for charity purposes a free distribution of food products to those in need, have an equal status to that of final consumers, within the bounds of the service provided, in order to meet the required standards of preservation, transport, storage and use of food.”

292 Legge 25 giugno 2003, n. 155 Disciplina della distribuzione dei prodotti alimentari a fini di solidarietà sociale, <https://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:legge:2003;155> at art. 3 § 1.

293 *Id.*

294 Jean Buzby, *Good Samaritan Act Provides Liability Protection for Food Donations*, U.S. DEP’T. OF AGRIC. (Aug. 13, 2020), <https://www.usda.gov/about-usda/news/blog/good-samaritan-act-provides-liability-protection-food-donations>.

295 EUROPEAN PARLIAMENT, GENERAL TAX POLICY (2025), https://www.europarl.europa.eu/erpl-app-public/factsheets/pdf/en/FTU_2.6.9.pdf.

296 CIT Act, *supra* note 49.

297 PIT Act, *supra* note 49.

298 CIT Act, *supra* note 49, at art. 18(1)(1); PIT Act, *supra* note 49, at art. 26(1)(9)(a); *see also* Marcin Burzen & Ewa Kowalewska, *Tax Incentives for Food Donations – a General Overview*, 50 REV. OF EUROPEAN & COMPARATIVE L. 7, 18 (2022); *Nonprofit Law in Poland: Country Notes*, COUNCIL ON FOUNDATIONS (Dec. 2022), <https://cof.org/country-notes/nonprofit-law-poland#deductibility>. For the requirements to become an official Public Benefits Organization, see the Act on public benefit and volunteer work of 24 April 2003 (Dz.U. 2022, item 1327, as amended), art. 20 [hereinafter Public Benefits Act].

299 CIT Act, *supra* note 49, at art. 18(1)(1).

300 PIT Act, *supra* note 49, at art. 26(1)(9).

301 Burzen & Kowalewska, *supra* note 298.

302 CIT Act, *supra* note 49, at art. 18(1)(1); PIT Act, *supra* note 49, at art. 26(1)(9)(a); these charitable purposes are outlined in the Public Benefits Act, *supra* note 298, at art. 4.

303 CIT Act, *supra* note 49, at art. 18(1)(1); PIT Act, *supra* note 49, at art. 26(1)(9)(a); *see* Public Benefits Act, *supra* note 298, at art. 3(2)–(3).

304 CIT Act, *supra* note 49, at art. 18(1k); PIT Act, *supra* note 49, at art. 23(1)(11).

305 CIT Act, *supra* note 49, at art. 18(1k); PIT Act, *supra* note 49, at art. 23(1)(11); *see also* COUNCIL ON FOUNDATIONS, *supra* note 298.

306 Burzen & Kowalewska, *supra* note 298, at 20; *see also* COUNCIL ON FOUNDATIONS, *supra* note 298.

307 Council Directive 2006/112/EC on the common system of value added tax, 2006 O.J. (L 347), <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02006L0112-20250101>.

308 *Id.*

309 VAT rules and rates, YOUR EUROPE, https://europa.eu/youreurope/business/taxation/vat/vat-rules-rates/index_en.htm#shortcut-6 (last visited Jan. 24, 2025).

310 Council Directive 2006/112/EC, 2006 O.J. (L 347), (“supplies of goods and services to which the reduced rates referred to in article 98 may be applied: (1) Foodstuffs (including beverages but excluding alcoholic beverages) for human and animal consumption; live animals, seeds, plants and ingredients normally intended for use in the preparation of foodstuffs; products normally used to supplement foodstuffs or as a substitute for foodstuffs”).

311 YOUR EUROPE, *supra* note 309.

312 Council Directive 2006/112/EC, art. 98(2), 2006 O.J. (L 347) 1, 47. For more information on which categories of food products are eligible for a zero VAT rate or VAT exemption with the right to deduct, *see id.* at Annex III.

313 *Id.* at art. 98(2).

314 *Id.*

315 EUROPEAN COMMISSION ET AL., *supra* note 189.

DELOITTE, Comparative Study on EU Member States' legislation and practices on food donation (2014), https://www.eesc.europa.eu/sites/default/files/resources/docs/comparative-study-on-eu-member-states-legislation-and-practices-on-food-donation_finalreport_010714.pdf.

EU Guidelines on Food Donation, *supra* note 83.

EUROPEAN COMMISSION ET AL., *supra* note 189.

EUROPEAN COMMISSION, Taxation and customs union: Exemptions, https://ec.europa.eu/taxation_customs/business/vat/eu-vat-rules-topic/exemptions_en.

EUROPEAN COMMISSION, Taxations and customs union: Exemptions without the right to deduct, https://taxation-customs.ec.europa.eu/taxation/vat/vat-directive/vat-exemptions/exemptions-without-right-deduct_en (last visited Feb. 21, 2025).

Burzen & Kowalewska, *supra* note 298, at 15; *see also* COUNCIL ON FOUNDATIONS, *supra* note 298. The exemptions had only applied to food producers until the passage of a legislative expansion in 2013. Act on amending the act on tax on goods and services and certain other acts of 26 July 2013 (Dz.U. 2013, item 1027), art. 1(a).

VAT Act, *supra* note 49, at art. 43(1)(16).

The exemption is not limited to foods that are close to their expiry date but can apply to all food products transferred for free. This exemption does not apply to alcoholic beverages. *Id.* at art. 43(1)(16); *see also* Burzen & Kowalewska, *supra* note 298, at 16.

VAT Act, *supra* note 49, at art. 43(12).

Id. at art. 43(12a)(2).

Burzen & Kowalewska, *supra* note 298, at 18.

See VAT Act, *supra* note 49, at art. 86(8)(3).

See The Baker Who Distributed Bread to the Poor is Waiting for the Final Decision in His Case, WIADOMOSCI (1:25 PM, Jan. 20, 2006), <https://wiadomosci.wp.pl/piekarz-ktory-rozdawal-chleb-ubogim-czeka-na-ostateczna-decyzje-w-swojej-sprawie-6036380431295617a>.

Id.

See Dragonetti, *supra* note 14.

Legnica: Baker Waldemar Gronowski guilty but case discontinued, LEGNICA NASZEMIASTO (14:37, Jan. 12, 2012), <https://legnica.naszemiasto.pl/legnica-piekarz-waldemar-gronowski-winnny-ale-sprawa/ar/c1-1236163>.

Bundesregierung, Einkommensteuergesetz (Income Tax Act), §10b, <https://www.gesetze-im-internet.de/estg/BJNR010050934.html#BJNR010050934BJNG000708140> (Ger.).

République Française, General Tax Code (Code Général des impôts), art. 238, <https://www.legifrance.gouv.fr/affichCodeArticle.do?cidTexte=LEGITEXT000006069577&idArticle=LEGIARTI000021658127> ("When the payments mentioned in the first paragraph are made in the form of gifts in kind, their valuation is carried out at the cost price of the good given or the service provided."); *see also* European Economic and Social Committee, *Comparative Study on EU Member States' Legislation and Practices on Food Donation* (July 1, 2014), https://www.eesc.europa.eu/sites/default/files/resources/docs/comparative-study-on-eu-member-states-legislation-and-practices-on-food-donation_finalreport_010714.pdf at 30.

République Française, General Tax Code (Code Général des impôts), art. 238, https://www.legifrance.gouv.fr/codes/texte_lc/LEGITEXT000006069577/.

EY, *How to differentiate between a tax credit and a tax deduction*, https://www.ey.com/en_us/insights/tax/how-to-differentiate-between-a-tax-credit-and-a-tax-deduction (last visited Jan. 22, 2025).

Ley 2380 de 2024 por la cual se promueve la donacion de alimentos, la seguridad alimentaria y se aporta al Objetivo de "Hambre Cero" en Colombia y se dictan otras disposiciones (Law 2380 of 2024 by which food donations and food security are promoted and contributions are made to the "Zero Hunger" Objective in Colombia and other provisions are dictated) at art. 2, <https://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?i=158018> (Colom.).

Ley 2380 de 2024 por la cual se promueve la donacion de alimentos, la seguridad alimentaria y se aporta al Objetivo de "Hambre Cero" en Colombia y se dictan otras disposiciones (Law 2380 of 2024 by which food donations and food security are promoted and contributions are made to the "Zero Hunger" Objective in Colombia and other provisions are dictated) at art. 3, <https://www.alcaldiabogota.gov.co/sisjur/normas/Norma1.jsp?i=158018> (Colom.).

Income Tax Act R.S.C., 1985, c. 1 (5th Supp.) § 118.1; Amended Legislation For the Charitable Donation Tax Credit, GOV'T OF CANADA (Jan. 24, 2017), <https://www.canada.ca/en/revenue-agency/services/charities-giving/giving-charity-information-donors/claiming-charitable-tax-credits/amended-legislation-charitable-donation-tax-credit.html>.

See IOWA DEP'T. OF REVENUE, Farm to Food Donation Tax Credit Program, <https://revenue.iowa.gov/taxes/tax-guidance/tax-credits-deductions-exemption/farm-food-donation-tax-credit> (last visited Dec. 17, 2024); MISSOURI DEP'T. OF REVENUE, Food Pantry Tax Credit, <https://dor.mo.gov/tax-credits/fpt.html> (last visited Dec. 17, 2024).

Directive 2008/98, of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, 2008 O.J. (L 312) 3 (EC), <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32008L0098&from=EN>.

Id.

Id.

E.g., Council Directive 2018/851, art. 1(2), 2018 O.J. (L 150) 109, 120 (EU).

Id. at ¶ 9, p. 110.

345 *Id.* at art. 1(32).
 346 *Id.*
 347 *Id.* at art. 1(9).
 348 *Id.* at ¶ 10.
 349 Food Waste Act, *supra* note 47.
 350 Łukasz Mikołaj Sokołowski, *The Act on Counteracting Food Waste – an attempt of its evaluation*, 25 PRZEGLĄD PRAWA ROLNEGO 167, 172 (2019); Szymecka-Wesołowska, *supra* note 169.
 351 The full definition of “food waste” in the law is “a withdrawal from the food distribution stage of food which still meets the requirements of food law, including those laid down in Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety (OJ L 31, 01.02.2002, p. 1, as amended – OJ Special edition in Polish: Chapter 15 Volume 006 P. 463, as amended)...in particular, in light of their approaching ‘use by’ date or their date of minimum durability date, or in light of defects in the appearance of these foodstuffs or their packaging and their intended disposal as ‘waste’.” Food Waste Act, *supra* note 47, at art. 2(1).
 352 *Id.*; *see also* Bretan, *supra* note 14.
 353 Food Waste Act, *supra* note 47, at art. 3(1).
 354 *Id.* at art. 10(1).
 355 *Id.* at art. 10(2).
 356 *Id.* at art. 4(1).
 357 *Id.*; *id.* at 4(2).
 358 *Id.* at art. 5(1).
 359 *Id.* at art. 5(3).
 360 *Id.* at Arts. 5(4)-(5).
 361 *Id.* at art. 5(7). The NGO receiving the fee must use it to carry out any number of tasks as outlined in the scope of Article 2 of the Food Waste Act.
 362 *Id.* at art. 5(8).
 363 MRIRW, *supra* note 41.
 364 CHANCELLERY OF THE PRIME MINISTER, *supra* note 48.
 365 *Id.*
 366 *Id.*
 367 *Id.*
 368 *Id.*
 369 *Id.*
 370 *Id.*
 371 MRIRW, *supra* note 41.
 372 National Waste Management Plan 2028, *supra* note 45, at 149-150.
 373 *Id.*
 374 *What is the scale of food waste in Poland? Where are the biggest losses?*, PROGRAM RACJONALIZACJI I OGRANICZENIA MARNOTRAWSTWA ŻYWNOSCI (PROM) (Nov. 30, 2020), <https://projektprom.pl/index.php/aktualnosci/67-jaka-jest-skala-marnotrawstwa-zywnosci-w-polsce-gdzie-sa-najwieksze-straty-2>. To see all the full results of this part of the PROM Project’s research, see Sylwia Łaba et al., *Próba oszacowania strat i marnotrawstwa żywności w Polsce*, 1(11) PRZEMYSŁ SPOŻYWCZY 10 (2020), <https://ios.edu.pl/wp-content/uploads/2017/11/Pr%C3%B3ba-oszacowania-strat-i-marnotrawstwa%C5%BCywno%C5%9Bci-w-Polsce.pdf>; *see also* *Food waste and food waste prevention – estimates*, EUROSTAT (Sept. 2024), https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Food_waste_and_food_waste_prevention_-_estimates.
 375 Directive 2008/98, of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, 2008 O.J. (L 312) 3 (EC), <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32008L0098&from=EN>.
 376 *See e.g. The position of the Federation of Polish Food Banks on the draft act on amending the act on counteracting food waste*, FEDERATION OF POLISH FOOD BANKS (2024) (on file with author).
 377 Food systems, EUROPEAN COMMISSION, https://ec.europa.eu/info/research-and-innovation/research-area/environment/bioeconomy/food-systems_en (last visited Jan. 24, 2025).
 378 EUROPEAN COMMISSION, *supra* note 22.
 379 *Legacy mandates*, EUROPEAN INVESTMENT BANK, <https://www.eib.org/en/products/mandates-partnerships/innovfin/products/index.htm> (last visited Jan. 24, 2025).
 380 *Venture capital for transformation*, EUROPEAN CIRCULAR BIOECONOMY FUND, <https://www.ecbf.vc/> (last visited Jan. 24, 2025).
 381 *EU funding programmes*, EUROPEAN COMMISSION, <https://ec.europa.eu/info/funding-tenders/find-funding/eu-funding-programmes#heading-3-natural-resources-amp-environment> (last visited Jan. 24, 2025).
 382 *What is the ESF+?*, EUROPEAN COMMISSION, <https://european-social-fund-plus.ec.europa.eu/en/what-esf> (last visited Jan. 6,

2025).

Id.

Id.

Id.

Shared management, EUROPEAN COMMISSION, <https://european-social-fund-plus.ec.europa.eu/en/shared-management> (last visited Mar. 10, 2025).

Regulation (EU) 2021/1057 establishing the European Social Fund Plus (ESF+) and repealing Regulation (EU) No 1296/2013, art. 22, 2021 O.J. (L 231) 21, 45, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R1057>.

Id. at 19(2).

EUROPEAN COMMISSION, SUMMARY OF THE ANNUAL IMPLEMENTATION REPORTS FOR THE OPERATIONAL PROGRAMMES CO-FINANCED BY THE FUND FOR EUROPEAN AID TO THE MOST DEPRIVED IN 2022 (2024), [https://ec.europa.eu/transparency/documents-register/detail?ref=COM\(2024\)457&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2024)457&lang=en).

Research Projects, BANKI ŻYWNOŚCI, <https://bankizywnosci.pl/en/research-projects/>; see *Civic Initiatives Fund NOWEFIO*, NATIONAL FREEDOM INSTITUTE: CENTRE FOR CIVIL SOCIETY DEVELOPMENT, <https://niw.gov.pl/nasze-programy/nowefio/>.

BANKI ŻYWNOŚCI, *supra* note 390.

Id.

Strengthening the Food Banks Network – new PROO project launches, BANKI ŻYWNOŚCI, <https://bankizywnosci.pl/proo/>.

Id.

Id.

Local Food Infrastructure Fund – Large Scale Projects, AGRICULTURE AND AGRI-FOOD CANADA (Jan. 16, 2025), <https://agriculture.canada.ca/en/programs/local-food-infrastructure-fund-large>.

Id.

AGRICULTURE AND AGRI-FOOD CANADA, LOCAL FOOD INFRASTRUCTURE FUND – SMALL SCALE PROJECTS: APPLICANT GUIDE (2024), https://publications.gc.ca/collections/collection_2024/aac-aafc/A118-54-1-2024-eng.pdf.

Law to Prevent and Reduce Food Loss and Waste, 2022 (Ecuador).

General Regulations of the Law to Prevent and Reduce Food Loss and Waste, 2024 (Ecuador).

Id.

EU Directive 2022/2464, art. 1(8), 2022 O.J. (L 322) 15, 50.

See EU Directive 2023/2775 dated October 17, 2023, Article 1(3). Large undertakings are defined as undertakings which on their balance sheet dates exceed at least two of three following criteria: (a) balance sheet total: €25,000,000, (b) net turnover: €50,000,000, (c) average number of employees during the financial year: 250.

EU Directive 2022/2464, 2022 O.J. (L 322) 15.

The Commission adopts the European Sustainability Reporting Standards, EUROPEAN COMM’N. (July 31, 2023), https://finance.ec.europa.eu/news/commission-adopts-european-sustainability-reporting-standards-2023-07-31_en.

Commission Delegated Regulation (EU) 2023/2772 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, 2023 O.J. (L), <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02023R2772-20231222>.

Draft Commission Notice on the interpretation of certain legal provisions in Directive 2013/34/EU (Accounting Directive), Directive 2006/43/EC (Audit Directive), Regulation (EU) No 537/2014 (Audit Regulation), Directive 2004/109/EC (Transparency Directive), Commission Delegated Regulation (EU) 2023/2772 (first set of European Sustainability Reporting Standards “first ESRS delegated act”), and Regulation (EU) 2019/2088 (Sustainable Finance Disclosures Regulation “SFDR”) as regards sustainability reporting, at 13, https://finance.ec.europa.eu/document/download/c4e40e92-8633-4bda-97cf-0af13e70bc3f_en?filename=240807-faqs-corporate-sustainability-reporting_en.pdf.

Comission Proposal for a Directive amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements, at art. 3, COM (2025) 81 final (Feb. 26, 2025), https://commission.europa.eu/document/download/892fa84e-d027-439b-8527-72669cc42844_en?filename=COM_2025_81_EN.pdf.

Id. at art.1–2; see also *Questions and answers on simplification of omnibus I and II*, EUROPEAN COMMISSION (Feb. 25, 2025), https://ec.europa.eu/commission/presscorner/detail/en/qanda_25_615.

Council Directive 2018/851, 2018 O.J. (L 150) 109 (EU).

Commission Delegated Decision (EU) 2019/1597 supplementing Directive 2008/98/EC of the European Parliament and of the Council as regards a common methodology and minimum quality requirements for the uniform measurement of levels of food waste, 2019 O.J. (L 248) 77, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019D1597>.

Id.

Id.

“Member States shall ensure that...the measurements conducted in accordance with the methodology set out in Annex III are based on a representative sample of the population to which its results are applied.” *Id.*

The Sejm adopted a law implementing the CSRD directive, MINISTRY OF FINANCE (MINISTERSTWO FINANSÓW) (Dec. 9, 2024), <https://www.gov.pl/web/finanse/sejm-przyjal-ustawe-wdrazajaca-dyrektywe-csrd2>.

⁴¹⁶ *Id.*
⁴¹⁷ *Id.*
⁴¹⁸ *Id.*
⁴¹⁹ *Id.*
⁴²⁰ Food Waste Act, *supra* note 47, at art. 8(1).
⁴²¹ *Id.*
⁴²² *Id.* at art. 8(2).
⁴²³ *Id.*
⁴²⁴ EU Directive 2022/2464, art. 5(2), 2022 O.J. (L 322) 15, 75.
⁴²⁵ Coalition, MONDRA, <https://www.mondra.com/coalition> (last visited May 30, 2025).

© JUNE 2025



**THE GLOBAL
FOOD DONATION
POLICY ATLAS**

