



“START HERE” POLICY TOOLKIT



GLOBAL FOOD DONATION LAW AND POLICY ATLAS

SEPTEMBER 2025

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INTRODUCTION

Food loss and waste (FLW) is a significant and complex food system challenge. It occurs at every stage of the supply chain and generates significant social, environmental, and economic costs.¹ An estimated one-third of food produced globally is ultimately lost or wasted along the supply chain.² This amounts to approximately 1.3 billion tons of food each year that ends up in landfills, where it emits methane, a potent greenhouse gas, as it anaerobically digests.³ At the same time, current data indicate that 673 million people across the globe face chronic hunger and that, in 2024, more than 2 billion people were moderately to severely food insecure.⁴ Thoughtful, consistent public policies can help address these troubling trends and augment food system resilience, aiding in food recovery for social benefit and mitigating the environmental costs of food loss and subsequent excess production.

Food donation offers a solution to these parallel issues. Redirecting safe, surplus food to those who need it decreases FLW and simultaneously increases food security. However, across key issue areas—including food safety, liability protection, date labeling, tax incentives and barriers, food waste deterrence policies, national strategies on food waste and donation, and government grants and incentives—restrictive or inadequate laws and policies can undermine the efforts of food recovery organizations and create obstacles for businesses and other actors seeking to donate food. Such laws may also fail to adequately incentivize socially beneficial behaviors.

This toolkit is part of The Global Food Donation Policy Atlas project, a partnership between the Harvard Law School Food Law and Policy Clinic (FLPC) and The Global FoodBanking Network (GFN). The Atlas project promotes strong food donation policies as global solutions to hunger and FLW.⁵ It analyzes and compares national laws in more than 25 countries and offers tailored recommendations to clarify and optimize the policy landscape for food donation.

This toolkit serves as a starting point for FLW policy stakeholders to understand on a high level what the key issues are and which opportunities can improve the food donation legal landscape. It highlights the top legal issue areas and best practices for a policy landscape most favorable to safe food donation. It also highlights global best practices and consolidates general policy recommendations, nonspecific to individual country contexts, to promote the donation of safe, surplus food; reduce food waste; and significantly reduce food insecurity. For more information on each policy issue, topical issue briefs are available on the Atlas website.



LEGAL ISSUE AREAS

FOOD SAFETY

BACKGROUND

Food safety laws play a crucial role in food donation, affecting what can safely and legally be redistributed. In many countries, a key barrier to food donation is the lack of knowledge or readily available guidance regarding safety procedures. Potential donors are often uncertain which food safety regulations apply to donated food versus purchased food as well as the steps necessary to safely donate food in compliance with applicable regulations. Clear and comprehensive food safety policies specifically tailored to donated food are critical to ensure donors understand how to legally donate and beneficiaries are protected from spoiled or contaminated donations. They also remove unnecessary barriers such as licensing or labeling requirements needed for food that is offered for sale but that place limits on food that could be safely donated. Many countries make no specific mention of food donation in their food safety laws or policies. Therefore, they miss an opportunity to guide food donors and food recovery organizations on hygiene protocols and safety measures specifically for donated food.

When faced with nonspecific, fragmented, or unclear policies on food safety for donations, many potential donors may opt to discard rather than donate edible, surplus food for fear of facing government oversight or penalties if they do not meet the same rigorous safety standards required for retail sale. Further, liability protections for donors are often contingent upon compliance with food safety regulations, making clear, donation-specific requirements critical for encouraging food donation. Most importantly, a lack of clear food safety regulations or guidelines for food donation may result in the donation of unsafe food or in unsafe donation processes, ultimately harming vulnerable recipients.

POLICY RECOMMENDATIONS

1. Incorporate food donation into food safety legislation.

To mitigate legal concerns and facilitate food donation, countries should either enact donation-specific food safety legislation or amend existing laws to include clear provisions for donated food. The policy framework should clarify protocols specific to food donation, easing legal uncertainty and reducing operational barriers for donors. By defining food donation standards separately from those set for food offered for sale, governments can help ensure that safe, surplus food is redistributed rather than discarded, while meeting food safety requirements.

2. Explicitly permit the donation of unsaleable food with minor labeling flaws or permitting issues.

Food safety laws should specifically allow the donation of unsaleable food items with minor labeling or packaging errors that do not compromise the food's suitability for human consumption. Such provisions would ensure that wholesome, edible food with cosmetic issues or minor labeling errors (e.g., incorrect net weight or packages with incorrect label orientation) can still reach those in need. Further, some foods are discarded due to minor permitting issues unrelated to food safety (e.g., inadequate documentation during transportation). Policies should also permit food donation in cases where permitting issues do not affect the product's integrity. This would enable safe food to be redirected rather than discarded.

3. Issue government guidance and public education initiatives.

Governments should designate a department or agency to develop clear guidance on food safety standards for donations. This guidance should specify safe handling, storage, and transportation practices, especially for perishable items. In addition, public education initiatives can increase awareness of safe donation practices, supporting both food donors and recovery organizations. In the United States, the Department of Agriculture's Food Safety and Inspection Service guidelines clarify protocols for donating meat and poultry, outlining safety measures and exemptions that help streamline food recovery.⁶

GLOBAL BEST PRACTICES

United Kingdom (UK)

The UK updated its food safety law to establish a detailed legal framework relevant to food donation. Aligning with the EU-wide food donation guidelines,⁷ the UK's food donation framework, particularly the amended Food Safety Act,⁸ specifically enumerates protocols for food safety for donations. The act also permits the donation of food with labeling flaws and food past its quality date, provided it remains safe to consume.⁹

Further, food safety standards from the Food Standards Agency state that food may not be sold after the "use by," or safety-based, date, but it may still be sold, donated, or eaten after the "best before," or quality-based, date.¹⁰ The nonprofit Waste and Resources Action Programme (WRAP) collaborated with the Food Standards Agency and the Department for Environment, Food and Rural Affairs (Defra)—the UK's regulatory body for food production and standards—to publish guidance entitled the *Redistribution Labelling Guide: Date Labels, Storage Advice and Freezing for Food Safety*.¹¹



India

To remedy confusion about the legality of food donation, the Food Safety and Standards Authority of India (FSSAI) enacted the Food Safety and Standards (Recovery and Distribution of Surplus Food) Regulations, which outlines clear food safety protocols for donations and expressly permits food donation.¹² Previously, the Food Safety and Standards Act (FSSA)¹³ did not discuss food donation at all. This caused considerable confusion for businesses and food recovery organizations on the legality of food donation.¹⁴ The regulations explicitly state that it is legal to donate food, and they set specific safety, handling, and distribution requirements for donation.¹⁵ They apply to any person or food business that donates surplus food.¹⁶ They also permit food donation to food distribution organizations, clearly defined as "any person or any organization that collects surplus food from food donor[s] and distributes directly to any person free of cost without any profit."¹⁷ Distributing organizations must maintain proper transportation, storage, and reheating facilities.¹⁸



Argentina

Argentina has a regulation that explicitly permits the donation of food that has been seized by the government for nonsafety-related reasons.¹⁹ Under Resolution No. 38/2012, the National Agro-Food Safety and Quality Service (*Servicio Nacional de Sanidad y Calidad Agroalimentaria*, or SENASA) may donate food that it seizes for violations of Argentina's food safety law, provided the violation does not render the food unsafe for human consumption.²⁰



Singapore

Singapore's National Environment Agency (now the Singapore Food Agency) issued *Guidelines on Food Donation* in 2016 to clarify food safety standards for the procurement, processing, and distribution of donated food that apply to all nongovernmental organizations, food and beverage retail establishments, and food manufacturers.²¹ The guidelines provide specific food safety instructions for food banks and food recovery organizations on when and how to donate food, including storage guidelines, transportation best practices, and hygiene protocols.²² They outline the responsibilities of donors and food recovery organizations regarding perishable, nonperishable, and cooked food, with specific guidance on what food donors can redistribute and the attributes of food that should be accepted or discarded.²³ Food recovery organizations are responsible for checking the condition of donated food upon receipt and should request information on the safety measures required to ensure safe consumption if that information is not available.²⁴



Brazil

In Brazil, the food safety agency (*Agência Nacional de Vigilância Sanitária*, or ANVISA) released a *Guide for Food Donation with Sanitary Safety* on November 7, 2022.²⁵ The guide explains best practices for procedures, routines, and methods considered adequate to maintain the safety of donated food.²⁶ While not legally binding, it provides thorough instruction for food donors, intermediaries, and recipients that are concerned with maintaining food safety.²⁷ For example, a weak link in ensuring food safety in Brazil is the transportation and distribution of food across long distances without robust cold storage chains.²⁸ To address this concern, the guide provides clear instructions regarding food transportation, effective safety and hygiene methods for different food products, proper temperatures at which food must be kept during transport to ensure safety, and an example of a donation temperature control record.²⁹



LIABILITY PROTECTION

BACKGROUND

A primary concern deterring businesses from donating surplus food is the fear of liability should a recipient fall ill after consuming donated items even if the food is safe and was handled in accordance with safety requirements. This liability risk leads many potential donors to discard safe, edible food rather than redistribute it to those in need. Liability protection laws are therefore crucial, as they shield food donors and food recovery organizations from liability when donations are made in good faith and without negligence or intentional misconduct. However, many countries lack clear or comprehensive liability protections, which leaves food donors and food recovery organizations uncertain about their legal standing and results in increased food waste instead of redistribution to communities facing food insecurity.

POLICY RECOMMENDATIONS

1. Provide comprehensive liability protection for food donors and recovery organizations.

Countries should implement liability protection laws that cover both donors and food recovery organizations that handle and distribute donated food. Comprehensive protection ensures that these

entities are not held legally or financially responsible for harm resulting from donated food, provided they comply with food safety standards and act in good faith.

2. Designate an agency to raise awareness and provide guidance.

Governments should designate a specific agency or department responsible for promoting awareness of existing liability protections and offering guidance on how donors and food recovery organizations can mitigate liability risks. A lack of awareness about these protections can discourage donation.

3. Extend liability protection to intermediaries charging a nominal fee.

Liability protection laws should be expanded to cover donations to food recovery organizations that distribute donated food at a nominal fee to offset handling and administrative costs. For example, some organizations operate iterations of social supermarkets, charging a small fee to cover operational expenses. They need assurance that these models will not compromise their liability protection or that of their donors.

4. Allow liability protection for direct donations to individuals.

To facilitate direct food donations, governments should provide liability protection to businesses or individuals that donate food directly to recipients in addition to food recovery organizations. In cases where intermediary organizations may not be available, direct donations can help bridge food access gaps.

5. Clarify food safety requirements relevant to liability protection.

Liability protection for food donations should be linked to compliance with specific food safety standards. Governments should issue clear guidance on these standards to help donors and food recovery organizations understand the safety requirements that must be met for liability protection to apply.

GLOBAL BEST PRACTICES

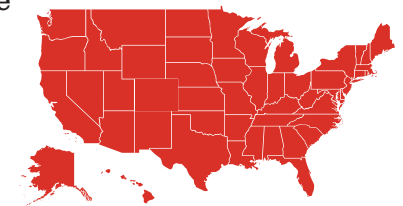
Argentina

The Food Donation Law (*Régimen Especial para la Donación de Alimentos*) in Argentina provides robust liability protection to food donors and recovery organizations that donate free of charge, presuming good faith on the part of donors and shielding them from liability as long as they act without gross negligence.³⁰ This law encourages donations by reducing the perceived legal risks involved in redistributing surplus food. It also includes liability protection for food donors that donate directly to families and communities in need.³¹



United States

The Bill Emerson Good Samaritan Food Donation Act provides comprehensive liability protection to food donors and nonprofit organizations, ensuring they are not held responsible for any harm arising from donated food if they act in good faith.³² This law is a benchmark for liability protection in food donation globally. To expand and strengthen these protections further, the Food Donation Improvement Act was enacted in 2023.³³ This new legislation protects direct donations to individuals and provides liability protection for donations to nonprofits that offer food at low cost, further encouraging food recovery and reducing barriers



for food businesses to donate surplus food.³⁴

Singapore

Singapore enacted the Good Samaritan Food Donation Act to encourage food donation by providing liability protections to donors and food distribution organizations,³⁵ as long as they comply with specified food safety and handling standards, including the use of appropriate storage, labeling, and transportation practices.³⁶ This legal framework clarifies the conditions under which food donations can occur safely, ensuring donors that act in good faith and follow the prescribed guidelines are not held liable for any potential harm resulting from donated food.³⁷ By embedding these safeguards into law, Singapore aims to reduce food waste and promote food security, recognizing the importance of legal clarity and protection in fostering sustainable food donation practices.



DATE LABELING

BACKGROUND

Confusion over date labeling is a leading contributor to FLW worldwide. Misinterpretation of date labels, such as “sell by,” “best before,” or “use by,” often results in safe, edible food being discarded unnecessarily by consumers and potential food donors. Manufacturers generally use date labels to indicate what they consider the time for peak food quality of their product, as opposed to the safety of the food. Food safety risks only increase over time for limited types of foods, which may vary across regions based on production processes.

Research shows that a lack of clear distinction between quality-based and safety-based date labels exacerbates this problem, leading to around 10% of annual food waste in the EU alone.³⁸ In the UK, research shows that consumers discarded about 22% of food that they could have eaten due to uncertainty regarding the meaning of the date label.³⁹ In Singapore, a study shows that more than 80% of consumers failed to understand the difference between varying label terms.⁴⁰ In the United States, 37% of American consumers always throw away food close to or past the date on its label, and 84% throw such food away “at least occasionally.”⁴¹ Countries without national standardized schemes face a patchwork of regulations that add complexity and contribute to confusion, especially among donors and food recovery organizations.

The *Codex Alimentarius*, a set of international food standards developed by the Food and Agriculture Organization of the United Nations (FAO) and the World Health Organization (WHO), recommends a dual labeling scheme that distinguishes between dates used to indicate safety and those used to indicate peak quality.⁴² Specifically, it recommends using only one label, either a “use by date” or “expiration date” to indicate safety or a “best before date” or “best quality before date” to indicate quality.⁴³ *Codex Alimentarius* standards are voluntary but establish uniformity.

POLICY RECOMMENDATIONS

1. Standardize to a dual date labeling scheme.

Governments should adopt a dual date labeling scheme that clearly differentiates between quality-based and safety-based labels. For example, a “use by” label should indicate a product’s safety expiration,

applicable only to items that may pose health risks after a certain date, while a “best before” label should signify peak quality, indicating the timeframe in which the food maintains optimal taste or texture but may still be safe to consume afterward. Each food item should have one label or the other. This approach, recommended by the *Codex Alimentarius*, is a global best practice for balancing safety and minimizing waste.⁴⁴

2. Expressly permit the sale and donation of food past quality-based date labels.

Laws should clearly allow the sale and donation of food products after the quality-based “best before” date, provided the food products remain safe for consumption. This policy would prevent food donors from discarding food that is still safe and suitable for human consumption. It would also alleviate the burden on food recovery organizations that currently refuse past-date items out of uncertainty.

3. Educate consumers and businesses.

Governments should implement widespread consumer education campaigns in collaboration with the private sector to increase public understanding of date labels and reduce the stigma around donating or consuming past-quality-date food. Clearer consumer guidance on distinguishing between quality-based and safety-based labels could significantly cut household and business food waste.

GLOBAL BEST PRACTICES

United Kingdom (UK)

The UK’s date labeling scheme follows the EU’s dual labeling approach, specifying “use by” for safety-related dates on highly perishable items and “best before” for quality-based indicators on other foods. In addition, extensive guidance and public education initiatives in the UK help clarify these distinctions and have helped reduce food waste significantly.⁴⁵ This approach, which permits the donation and consumption of food past the “best before” date, is viewed as a strong example of effective date labeling policy.⁴⁶



Israel

In Israel, the dual date labeling system under the Law for the Protection of Public Health (Food) clearly distinguishes between safety-related and quality-related dates on food products, helping clarify which foods remain safe to consume past certain dates.⁴⁷ Israel’s system uses two terms: “use by” (דע שומישל פיראט), a safety-based date applied to perishable items (e.g., dairy and meat products) that could pose health risks if consumed past this date and “best before” (פידע פיראט), a quality-based label that indicates the period during which the product is expected to retain its best flavor, texture, and overall quality.⁴⁸ This designation helps prevent unnecessary food waste, clarifying that such products are still edible even if they are slightly past the “best before” date.⁴⁹ The law explicitly permits the distribution of food past the “best before” date, provided it is not highly perishable and the manufacturer authorizes its extended use.⁵⁰ This regulatory clarity promotes food recovery efforts, allowing safe food to reach recipients instead of being discarded.



European Union

Within the EU, Regulation No. 1169/2011 on Food Information to Consumers governs the use of date labels on food

products. For the majority of packaged food products, the regulation requires either a date mark specifying a “use by” date—indicating safety—or a “date of minimum durability” (or “best before” date)—indicating quality.⁵¹ It clarifies that the date of minimum durability is the “date until which the food retains its specific properties when properly stored” and should be the default label.⁵² 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.”⁵³ The regulation aligns with the model language set forth in the *Codex Alimentarius*’s General Standard for the Labelling of Prepackaged Foods.⁵⁴ While not addressed in Regulation No. 1169/2011, the donation of food past its label date is covered in the EU Guidelines, which clarify that, while food past its “use by” date can pose safety concerns, food past its “best before” date is still safe to consume and donate.⁵⁵



TAX POLICY

BACKGROUND

Tax policies are powerful tools that can either encourage or discourage food donation, shaping how surplus food is managed across the supply chain. By strategically implementing tax benefits or reducing financial barriers, governments can significantly impact the volume of food recovered and redistributed to those in need.

Tax incentives

Tax policies play a pivotal role in encouraging food donation, particularly when they include favorable incentives. In countries with robust tax benefits, food donation is a cost-effective alternative to discarding surplus food. These incentives often include tax deductions, credits, or exemptions that reduce the financial burden on businesses, making donation a financially attractive option. When food donors can offset the costs associated with donation (e.g., transportation and storage) through tax savings, they are more likely to participate in food recovery initiatives. Effective tax incentives thus align financial interests with social responsibility, promoting the redistribution of surplus food to those in need.

Tax barriers

Conversely, the absence of adequate tax incentives or the imposition of tax burdens can significantly hinder food donation efforts. In many regions, the lack of clear tax benefits or the presence of taxes such as value-added tax (VAT) on donated goods create financial disincentives that discourage businesses from donating surplus food. For instance, when food donations are treated as taxable transactions, businesses may face additional costs rather than savings, leading them to opt for disposal instead. Furthermore, the financial costs associated with food donation, including logistics and storage, are often not covered under current tax frameworks, further reducing the appeal of donation as a practical solution for food producers and distributors. Addressing these tax barriers is essential to fostering a more donation-friendly environment.

POLICY RECOMMENDATIONS

1. Include charitable tax credits or deductions for in-kind food donations.

Tax policies should include specific deductions or credits for in-kind food donations, incentivizing

businesses to donate surplus food rather than discard it. These benefits should apply to donations made to qualifying food recovery organizations such as food banks. Additionally, countries should allow businesses to claim deductions based on the fair market value (FMV) of donated goods, which is a more generous and impactful incentive than one solely based on cost. The cost basis represents the food's original purchase price, which may be minimal, especially for surplus or perishable items. In contrast, the FMV reflects what the food could fetch if sold at retail prices, capturing the full economic value of the donation. By permitting FMV deductions, governments more accurately compensate donors for the opportunity cost. This approach not only incentivizes higher-value donations but also aligns the financial benefits with the actual market value of the donated goods, making food recovery a more financially viable option for businesses.

2. Provide a VAT exemption or zero rating for food donations.

If relevant, governments should consider exempting food donations from VAT or applying a zero-rating policy to reduce the financial burden on both donors and food recovery organizations. Under a zero-rating policy, the sale or donation of food is taxable at a 0% VAT rate, meaning that while no VAT is charged on the donated goods, donors can still reclaim any input VAT they paid when acquiring or producing the food. This approach effectively eliminates the cost of VAT on donations, ensuring that donors are not financially penalized for contributing surplus food. By contrast, a simple VAT exemption may prevent donors from recovering the input VAT, reducing the overall financial incentive to donate. The EU's zero-rating system allows businesses to both donate surplus food without charging VAT and reclaim associated input VAT, creating a more financially advantageous framework for food recovery efforts.

3. Expand tax incentives to include associated costs of donation.

Tax policies should allow businesses to deduct or credit costs associated with food donation such as transportation and storage expenses. This would offset logistical costs and encourage more consistent and cost-effective food recovery practices.

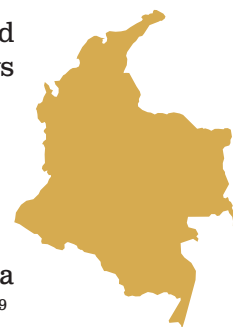
4. Offer enhanced benefits for healthier food donations.

Implementing tiered tax benefits that provide higher incentives for healthier food donations (e.g., produce, lean proteins, and dairy) can help increase access to nutritious foods in food recovery channels.

GLOBAL BEST PRACTICES

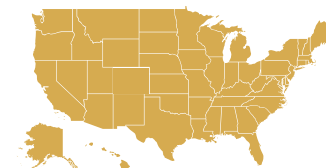
Colombia

In 2024 Colombia enacted Ley 2380 de 2024, a law designed to promote food donation and contribute to food security as part of the country's "Zero Hunger" objective. This law allows donors to claim a tax credit of up to 37% (raised from the previous 25%) of the value of donated food items and hygiene products.⁵⁶ This discount can also include transportation and related costs incurred in delivering the donated items to food banks.⁵⁷ If the discount is not fully applied within the year of donation, donors may carry it forward for up to four additional tax periods, enhancing the financial viability of consistent food donations.⁵⁸ Moreover, the law exempts food donations to registered food banks from VAT, eliminating a significant financial barrier and encouraging greater participation in food recovery efforts.⁵⁹



United States

US taxpayers are eligible to claim both a general tax deduction of the basis value of the foods or other items for all in-kind charitable contributions (capped at 10% of income for most corporate donors) or an “enhanced tax deduction” unique to food donations (capped at 15% of income for most corporate donors).⁶⁰ In addition to the higher deduction cap, the “enhanced deduction” permits a donor to deduct the lesser of (1) twice the basis value of donated food or (2) the basis value of the donated food plus one-half of the food’s expected profit margin (i.e., the FMV minus the basis value).⁶¹ The “enhanced tax deduction” for food can offer deductions that are sometimes twice the value of the general deduction scheme for other in-kind donations, therefore providing extra an incentive to donate. This enhanced deduction strongly encourages donations and reduces food waste.



Chile

Chile has implemented a tax law that does not permit taxpayers to claim the usual deduction for the cost of voluntarily discarded food products that are unmarketable but still suitable for human consumption.⁶² To further deter discarding food, Chile imposes a 40% tax penalty on the voluntary disposal of edible food.⁶³ These laws reinforce food donation as an economical alternative to throwing away food and penalize unnecessary waste of safe, surplus food.



European Union

Many EU Member States have adopted VAT exemptions or zero-rating policies for food donations.⁶⁴ For example, in the Czech Republic, the law sets a zero rate of VAT on donated food instead of the usual 15% paid on staple foods.⁶⁵ In addition, to clarify the issue of VAT for donations, the Directorate of Finance issued guidelines explaining how to apply VAT when donating goods to food banks.⁶⁶ Similarly, in Estonia, food donated to charities benefits from a zero-rated VAT as long as the donor “writes off” the products in a report by declaring its inability to sell the food.⁶⁷ These structures allow businesses to donate food without incurring VAT costs, which would otherwise apply to the sale of goods. Further, by enabling donors to reclaim input VAT on donated food, the zero-rating policies make food donation more economically viable, particularly for larger corporation.⁶⁸



FOOD WASTE DETERRENCE POLICIES

BACKGROUND

Food waste deterrence is a universe of laws or policies that aims to reduce food waste and increase food recovery by making food waste financially burdensome for food waste generators (e.g., businesses, institutions, households, and other entities that create food waste). These laws include various policy designs, such as restricting food waste sent to landfills, requiring food donation or diversion, and financially penalizing those entities that waste food. These policies are increasingly recognized as essential tools in combating FLW globally. By making the disposal of organic waste costly and restrictive, they encourage food producers, distributors, and consumers to rethink how they manage surplus food. Food waste in landfills generates methane, a potent greenhouse gas, contributing to climate change.⁶⁹ At the same time, millions

of people around the world face food insecurity.⁷⁰ To address these dual issues, countries have adopted food waste deterrence policies such as organic waste disposal bans, mandatory food donation laws, and penalties for excess food waste. These policies not only aim to reduce the environmental impact but also create opportunities for surplus food to be redirected to those in need.

POLICY RECOMMENDATIONS

1. Adopt a national food waste deterrence law or policy.

Countries should implement a national food waste deterrence law or policy that combines an organic waste ban, a mandatory donation requirement, and penalties for failing to divert waste responsibly. A robust food waste deterrence law should prohibit the disposal of organic waste in landfills, compelling entities to find alternative solutions such as donation or composting. To ensure that food first goes to its highest use—human consumption—surplus food that meets local health and safety requirements should be donated to food recovery organizations that distribute the food to those in need. Then, to ensure the maximum amount of waste is diverted, a law should require any remaining food scraps not fit for human consumption or that food banks reject (due to spoilage, inadequate nutrition, or undesirability) be sent to organics recycling. In Belgium, both the city of Brussels and the Walloon region have such a requirement, where supermarkets must first donate surplus food, then recycle all remaining food scraps.⁷¹

2. Experiment with financial penalties for wasteful practices.

Some countries, such as Chile and China, have adopted innovative approaches to financially disincentivize food waste. China's Anti-Food Waste Law penalizes food waste in the catering sector and discourages practices that encourage overconsumption such as buffet waste.⁷² By targeting the behaviors that lead to food waste, these policies create a direct economic incentive for businesses to reduce waste and adopt more sustainable practices.

3. Provide support for state and local governments to enact food waste deterrence policies, where a national law is not possible.

Where national policies may be challenging to implement quickly and uniformly, countries can support regional and local governments in adopting tailored food waste deterrence policies. For example, various US states have implemented organic waste bans that require food generators to divert food waste from landfills (e.g., Vermont)⁷³ or have required edible surplus food donation (e.g., California),⁷⁴ with support from state agencies to facilitate compliance and provide education. National support for these local efforts can amplify the impact of local initiatives and create a cohesive approach to FLW reduction.

GLOBAL BEST PRACTICES

Ecuador

Ecuador's Law to Prevent and Reduce Food Loss and Waste enforces a strict hierarchy for food disposal, penalizing those that discard food fit for consumption without exploring other uses.⁷⁵ This law applies to the entire supply chain, from producers to retailers, mandating that food waste is minimized through prevention, donation, or recycling.⁷⁶



Peru

Peru's Food Donation Law mandates the donation of commercially unviable but safe food, focusing on supermarkets and warehouses.⁷⁷ At the time of the law's adoption, it promoted but did not require the donation of food that had lost commercial value but was still suitable for human consumption to qualifying institutions.⁷⁸ However, as the law stipulates, the voluntary suggestion became a donation *requirement* starting the third year after enactment.⁷⁹ This requirement applies only to supermarkets and food storage facilities or warehouses; other supply chain actors are still only encouraged to donate.⁸⁰



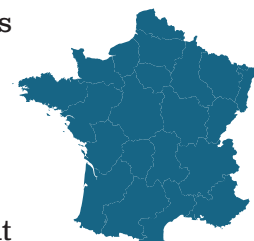
China

China's Anti-Food Waste Law focuses on reducing waste in the catering sector, imposing fines on businesses that encourage wasteful behavior.⁸¹ The law mandates that restaurants must monitor food waste and prohibits media content that promotes excessive consumption, thereby addressing waste among both consumers and businesses.⁸²



France

France's n°2016-138 Law on Fighting against Food Waste similarly obliges supermarkets more than 400 cubic meters to establish contracts with relevant charitable organizations to donate retailer food surplus.⁸³ The donation requirement was extended in 2019 to institutional feeding/mass catering entities (those preparing more than 3,000 meals a day) and the food industry (whose annual turnover exceeds €50 million),⁸⁴ and the penalty was increased.⁸⁵ In 2020, LOI n° 2020-105 (*relative à la lutte contre le gaspillage et à l'économie circulaire*) strengthened fines in France for destroying unsold food products fit for consumption. Fines increased up to 0.1% of the annual turnover from €3,750 previously.⁸⁶



NATIONAL FLW AND FOOD DONATION STRATEGIES

BACKGROUND

National strategies play a critical role in addressing FLW by establishing structured frameworks that coordinate government, industry, and public efforts toward comprehensive food waste reduction and surplus redistribution. While many countries have set targets under the United Nations's Sustainable Development Goal 12.3 to halve per capita FLW by 2030,⁸⁷ only a select number have implemented comprehensive national strategies specifically targeting FLW. These strategies are essential for harmonizing food waste and donation policies, often integrating goals for waste reduction with hunger alleviation and climate change mitigation initiatives.

By implementing national strategies, governments can prioritize FLW initiatives, dedicate resources, and create accountability systems that measure and monitor progress. These strategies streamline food waste efforts across multiple ministries, sectors, and stages of the supply chain, from production to consumption; address

key barriers to food donation; and suggest policy change to remedy liability concerns, regulatory challenges, and the lack of public awareness.

POLICY RECOMMENDATIONS

1. Set a national goal for FLW reduction and redistribution.

Establish concrete, measurable targets aligned with broader climate and sustainability goals, such as halving FLW by 2030 as per the United Nations's Sustainable Development Goal 12.3. These targets should account for the unique challenges of each stage along the food supply chain, from production to consumption, and include interim milestones to track progress. Emphasizing food donation as a key component of these goals not only reduces waste but also addresses food insecurity, ensuring safe, surplus food is redirected to those in need.

2. Designate a lead ministry or establish an interagency task force.

Designating a central authority or establishing a collaborative body ensures coordinated efforts across government levels and sectors. This entity should oversee policy development, monitor implementation, and align national strategies with regional and local initiatives. By consolidating leadership, governments can avoid duplication of efforts and ensure that FLW reduction remains a sustained priority.

3. Develop a comprehensive FLW strategy.

This FLW strategy should encompass all food chain supply stages, from production to consumption, and include policies promoting responsible consumption, food recovery, and donation incentives. Additionally, the strategy should integrate data collection and reporting mechanisms to monitor progress and support evidence-based policymaking. By creating an actionable roadmap, governments can address the root causes of FLW while fostering cross-sector collaboration.

4. Educate individuals, industries, and institutions through a public education campaign.

An effective FLW strategy requires a comprehensive awareness campaign that educates individuals, industries, and institutions on practical ways to reduce FLW and the benefits of food donation. Public education should include targeted outreach efforts (e.g., workshops, media campaigns, and school-based programs) to embed a culture of waste reduction across society. Empowering stakeholders with knowledge ensures sustained engagement and behavior change.

5. Involve state and local governments in the overall strategy.

Engage state and local governments in the strategy's planning and execution phases, providing flexibility to address regional nuances while supporting national FLW goals. This approach fosters innovation and ensures that localized challenges, such as rural access to food recovery infrastructure or urban food waste issues, are effectively addressed. Supporting local governments with funding and technical expertise can further amplify the impact of national initiatives. In some cases, state or local governments may serve as pilots for future national strategy implementation.

GLOBAL BEST PRACTICES

Australia

Australia's National Food Waste Strategy, developed with substantial stakeholder engagement and feasibility analysis, exemplifies a robust, whole-of-government approach.⁸⁸ The strategy sets clear reduction goals supported by feasibility studies⁸⁹ identifying the most cost-effective interventions.⁹⁰ Australia's public awareness initiatives, roadmap,⁹¹ stakeholder consultations, and voluntary agreements serve as a benchmark for FLW policy development globally.



Argentina

Argentina's National Plan for the Reduction of Food Loss and Waste targets FLW across the food value chain.⁹² This plan includes the development of better technology, infrastructure for storage and transportation, and market mechanisms for timely distribution.⁹³ Multistakeholder engagement has been critical in Argentina, with involvement from multiple sectors including agribusiness, government agencies, and retail.



Germany

Germany's national strategy focuses on coordinated action among federal, state, and local governments and involves various stakeholders.⁹⁴ It emphasizes consumer education, eco-platforms to facilitate food donations, and partnerships with businesses to improve resource efficiency.⁹⁵ The strategy also includes research and innovation efforts to develop sustainable practices for reducing, reusing, and recycling food waste.⁹⁶



Chile

Chile's National Organic Waste Strategy, launched in 2021, aims to significantly increase organic waste recovery.⁹⁷ The strategy outlines a long-term approach, setting ambitious goals for municipal organic waste recovery and emphasizing public engagement, waste reduction incentives, and infrastructure improvements.⁹⁸ Chile's model has inspired neighboring countries, demonstrating the potential of FLW strategies to impact policy regionally.



GRANTS AND INCENTIVES

BACKGROUND

Government grants and other incentives can play a critical role in encouraging food donation and building infrastructure to reduce FLW. While food donation is a cost-effective solution to both hunger and FLW, it often requires infrastructure, labor, and transportation, which can be financially burdensome. Many countries lack adequate funding mechanisms to support these efforts, leaving food recovery organizations and donors without the means to scale their impact. Grants can bridge this gap, offering financial and logistical support to donors, food banks, and recovery organizations. Incentives can also promote innovation in food recovery, enhance public awareness, and incentivize businesses to donate rather than discard surplus food.

POLICY RECOMMENDATIONS

1. Establish grant funds for food recovery organizations.

Countries should create competitive grant funds to support operating expenses, infrastructure investments, and innovation in food recovery. These grants should prioritize funding for essential resources, such as refrigerated trucks, cold storage facilities, and technology for tracking and redistributing surplus food.

2. Promote nontax incentives in addition to tax incentives, or where tax incentives are insufficient or unavailable.

Governments should develop recognition programs for food donors (e.g., certifications, public awards, or inclusion in government-approved donor directories) to incentivize participation. These programs could also include benefits like expedited permitting processes or priority access to government contracts for businesses that demonstrate consistent engagement in food donation efforts. By providing visible, nonmonetary incentives, governments can boost the reputational benefits of food donation, motivating more businesses to contribute.

3. Leverage public-private partnerships.

Collaborating with private entities to cofund grant programs, governments can increase the resources available for food recovery initiatives. Partnerships with corporations, philanthropic foundations, and industry associations can also foster innovative solutions, such as shared infrastructure for food distribution or the development of advanced technology to optimize food recovery. Encouraging multisector collaboration ensures a sustainable pool of resources while building trust and engagement across the food supply chain.

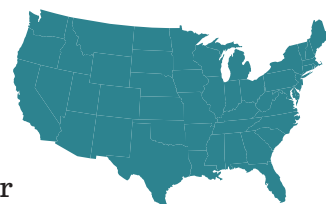
4. Support education and outreach.

Governments should fund campaigns to educate consumers, businesses, and food system actors on the importance of food donation and practical ways to safely reduce FLW. Outreach efforts should include multilingual resources, training workshops, and digital toolkits to engage diverse audiences. Governments should also leverage social media, public service announcements, and partnerships with community organizations to broaden the impact of educational initiatives, fostering a cultural shift toward waste reduction and sustainability.

GLOBAL BEST PRACTICES

United States

The United States offers several grant programs to support food recovery, including the Emergency Food Assistance Program (TEFAP), which allocates funding for infrastructure and food purchases. The 2018 Farm Bill allocates \$4 million annually from TEFAP to states to operate Farm to Food Bank projects.⁹⁹ These projects increase the amount of fresh produce in food banks by supporting payments made to farmers for the labor involved in harvesting and preparing their surplus food for donation thereby also providing farm support and price stabilization.¹⁰⁰ States such



as Massachusetts have implemented initiatives like the Massachusetts Emergency Food Assistance Program (MEFAP), which provides \$30 million annually to purchase and distribute food through regional food banks.¹⁰¹

Canada

Canada's Local Food Infrastructure Fund is a multiyear program offering CAD \$62.9 million in grants.¹⁰² It supports food recovery organizations in acquiring infrastructure, such as cold storage and transport equipment, and promotes community-based food systems to reduce food insecurity sustainably.¹⁰³



United Kingdom (U.K.)

The UK leverages grant funding through programs like Innovate UK to support technology-driven solutions for FLW.¹⁰⁴ Initiatives like BakePlan, an AI-powered demand-forecasting tool for supermarkets, showcase how targeted grants can enhance efficiency and reduce food waste in retail. BakePlan received £43,600 in funding.¹⁰⁵



Ecuador

Ecuador's 2022 food waste law incentivizes donors through recognition programs, access to exclusive marketing opportunities, and training in sustainable agriculture—a strong example of nonmonetary incentives.¹⁰⁶ Once the law is implemented, donors that comply with the law and donate food will be granted access to a centralized marketing campaign that recognizes them as donors; exclusive fairs to promote their products; and training programs on sustainable agriculture, healthy eating, and agricultural supply chain activities (e.g., production, distribution).¹⁰⁷ Even those donors that provide infrastructure or logistical assistance would be eligible for incentives.¹⁰⁸ These incentives aim to embed food donation into broader sustainability efforts while promoting food security.



EMISSIONS, ENVIRONMENTAL, AND FOOD WASTE REPORTING POLICIES

BACKGROUND

Food waste is a major contributor to global greenhouse gas emissions, yet most countries lack consistent policies to measure or report its environmental impacts. Although FLW contributes significantly to climate change, many businesses and governments do not track it or account for its climate impacts—and few integrate food donation into climate mitigation strategies.

Emissions, environmental, and food waste reporting policies can help address this gap. Three primary types of reporting frameworks can be used to assess and manage FLW: (1) environmental, social, and governance (ESG) reporting, which requires companies to disclose their sustainability and social impact performance; (2) Scope 3 emissions reporting, which covers indirect supply chain emissions including those from wasted food; and (3) FLW-specific reporting, which focuses directly on measuring and disclosing food loss and waste by weight or other metrics. Such types of reporting not only illuminate the amount and cause of waste streams but also create opportunities to reduce FLW and increase food recovery. While such reporting is often done voluntary

by businesses or as part of voluntary reporting agreement, it can also be required or supported through policy. When designed thoughtfully, reporting policies can strengthen alignment between sustainability goals and hunger relief efforts—encouraging companies to redirect surplus food rather than discard it.

Mandatory or voluntary reporting schemes enable food system actors to better understand the causes of FLW, identify opportunities to reduce waste, increase food donation, and set measurable targets for FLW reduction.

POLICY RECOMMENDATIONS

1. Require Companies to Report on Emissions or Food Waste.

Governments should consider mandating reporting on GHG emissions, including Scope 3 emissions related to food waste, or implementing a requirement for FLW reporting specifically. This can help companies track their waste streams and identify opportunities to reduce emissions by donating food. Where comprehensive emissions reporting is not yet feasible, standardized FLW reporting by weight can serve as a more accessible entry point.

2. Incentivize Reporting Even When Not Mandated.

Where mandatory policies are not in place, governments can offer incentives to companies that voluntarily report on ESG criteria, Scope 3 emissions, or food waste. Such incentives could include tax benefits, public recognition programs, or streamlined compliance processes. Voluntary reporting, especially in the food sector, can help businesses demonstrate leadership in sustainability and food recovery efforts.

3. Adopt or Endorse a Reporting Standard.

Even in the absence of required reporting, governments should endorse a reporting standard, such as the Food Loss and Waste Accounting and Reporting Standard developed by the Food Loss and Waste Protocol,¹⁰⁹ to promote consistency across companies and sectors. Adopting shared metrics enables benchmarking and helps food recovery organizations and governments better understand gaps and opportunities across the supply chain. It also encourages reporting, eliminating a barrier that companies may not know which reporting standard to use.

4. Support Data Sharing and Technical Assistance.

To enable broad participation, especially by small and medium-sized enterprises, governments should increase access to shared data frameworks and offer technical assistance to ease reporting burdens. This may include simplified tools, sample templates, or capacity-building support from environmental agencies.

GLOBAL BEST PRACTICES

Mexico

Mexico's 2012 General Law on Climate Change established a national emissions reporting platform requiring companies to calculate and report greenhouse gas emissions, including methane.¹¹⁰ Since 2017, verification by a third party has been mandatory every three years.¹¹¹ While originally focused on the energy sector, the



law creates an opportunity for companies to improve emissions performance by reducing methane from food waste, including through food donation.

European Union (ESG Reporting)

The EU's Corporate Sustainability Reporting Directive (CSRD), adopted in 2022, requires large companies and listed SMEs to disclose standardized sustainability information, including environmental impacts and resource use. The accompanying European Sustainability Reporting Standards (ESRS) explicitly integrate circular economy and waste management, which cover food waste. By requiring companies to measure and publicly report on sustainability metrics, including food waste where material, the CSRD embeds FLW into ESG disclosure frameworks. Further, The EU's 2018 revision to the Waste Framework Directive requires Member States to measure and report food waste across the entire supply chain—from production to households—using a common methodology adopted in 2019.¹¹² While directed at governments, the law compels Member States to track food waste from businesses, increasing transparency and enabling targeted interventions.



United Kingdom (FLW Reporting)

The UK's Waste and Resources Action Programme (WRAP) leads the Courtauld Commitment, a voluntary agreement that engages food businesses to measure, report, and reduce food waste.¹¹³ WRAP provides standardized tools for FLW measurement, allowing for benchmarking and cross-sector transparency.¹¹⁴ While voluntary, this framework has helped drive widespread adoption of food waste tracking and supports food donation as a key reduction strategy.¹¹⁵



CONCLUSION

This toolkit provides a comprehensive overview of critical legal and policy areas impacting food donation and food waste reduction. It highlights global best practices, actionable recommendations, and case studies from countries leading the way in food safety, liability protection, date labeling, tax policies, food waste deterrence, national strategies, and grants and incentives. By addressing the legal and logistical barriers to food donation, this toolkit aims to empower stakeholders with the knowledge and tools to drive meaningful change.

The Food Donation Policy Atlas remains committed to supporting these efforts through detailed research and targeted policy guidance. For more information on these policy issues and country-specific resources, visit atlas.foodbanking.org, where you can access detailed issue briefs, case studies, and policy tools to advance the fight against food waste and hunger.

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⁹⁸ *Id.*

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¹⁰⁰ Federal Registrar, The Emergency Food Assistance Program: Implementation of the Agriculture Improvement Act of 2018, <https://www.federalregister.gov/documents/2019/10/04/2019-21665/the-emergency-food-assistance-program-implementation-of-theagriculture-improvement-act-of-2018>; USDA, Notice to Stakeholders: New Rule to Enhance Customer Service and Link Farms to Food Banks in TEFAP, <https://www.fns.usda.gov/news-item/notice-stakeholders-new-rule-enhance-customer-service-and-linkfarms-food-banks-tefap>.

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¹⁰⁴ UK RESEARCH AND INNOVATION, How Innovate UK is governed, <https://www.ukri.org/who-we-are/innovate-uk/how-we-are-governed/> (last visited on Feb. 13, 2024).

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¹⁰⁶ Ley para Prevenir y Reducir La Pérdida y el Desperdicio de Alimentos y Mitigar el Hambre de las Personas en Situación de Vulnerabilidad Alimentaria, 30 de mayo de 2022 (Ecuador).

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¹⁰⁸ Ley para Prevenir y Reducir La Pérdida y el Desperdicio de Alimentos y Mitigar el Hambre de las Personas en Situación de Vulnerabilidad Alimentaria, 30 de mayo de 2022 (Ecuador); see Jonathan Machado, El país da los primeros pasos para reducir el desperdicio de alimentos, Primicias, el 3 de mayo 2022, <https://www.primicias.ec/noticias/sociedad/ecuador-primeros-pasos-reducir-desperdicio-alimentos/>.

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