



THE GLOBAL FOOD DONATION POLICY ATLAS

Executive Summary: Greece

More than enough food is produced to feed every person, yet one-third of all food is wasted. Redirecting safe, surplus food is an effective and compassionate solution, but it can be complicated because food is a heavily regulated product.

To help address the most pressing and universal legal and policy questions surrounding food recovery and donation in the European Union (EU), the **Harvard Law School Food Law and Policy Clinic (FLPC)** and the **European Food Banks Federation (FEBA)** have partnered to report on food waste and food donation policy in member states of the EU, including this report on Greece. This initiative is part of the Global Food Donation Policy Atlas, which is a global partnership between FLPC and the **Global FoodBanking Network (GFN)**. This innovative project maps the laws and policies affecting donations in countries across the globe. The initiative aims to identify and explain national laws relating to food donation, analyze the most common legal barriers to promoting greater food donation, and share best practices and recommendations for overcoming these barriers.

OVERVIEW OF EUROPEAN UNION LEGAL FRAMEWORK

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

EUROPEAN UNION FOOD LOSS AND WASTE

As of 2024, 8.5% of the EU population could not afford a quality meal every second day. At the same time, around 65 million tons of food are wasted each year, with an associated market value of €132 billion. According to the European Commission, households generate more than half of the total food waste in the EU, and 73% of food waste arises at the household, food service, and retail levels combined.

The EU has taken significant steps to curb food loss and waste, primarily through the European Green Deal, which includes a Circular Economy Action Plan (CEAP), the EU Action Plan: Towards Zero Pollution for Air, Water, and Soil, and the Farm to Fork strategy. In 2016, as part of the CEAP, the EU established the EU Platform on Food Losses and Food Waste to support Member States and actors throughout the food supply chain to achieve Sustainable Development Goal (SDG) 12.3—to halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains. Additionally, under the EU Waste Framework Directive, Member States must follow a waste management hierarchy, which prioritizes food waste prevention and classifies food disposal as a last resort. The most recent amendment to the Waste Framework Directive requires Member States to meet binding targets to reduce food waste in food processing and manufacturing sectors by 10% as well as food waste in retail, restaurants, food service, and household sectors by 30% by 2030. The amendment also requires Member States to create laws requiring entities with a significant role in food waste prevention and generation to propose donation agreements to food banks and food redistribution organizations.

GREECE FOOD LOSS AND WASTE

Greece By the Numbers

- Population: **10.5 million**
- GDP: **\$256.2 billion**
- At Risk of Poverty Rate: **26.9%**
- Prevalence of Food Insecurity: **11.3%**
- Global Food Security Index: **72.2**
- Food Sustainability Index: **65**
- FLW estimates: **2,000,000 tonnes/year (2,250,000 tons/year)**

In Greece, an estimated 2,000,000 tonnes (~2,250,000 tons) of food were wasted in 2023, which amounts to 201kg (443lb) of food waste per person. The majority of food waste occurred at the household level (44%), followed by the food manufacturing sector (23%) and the agriculture (11%) and restaurant (11%) sectors. Food waste costs the average Greek household around €1,000 annually.

In addition to EU-level efforts to encourage food donation and reduce food loss and waste, Greece has developed plans to prevent food waste and transition to a circular economy. Greece published its National Waste Management Plan in 2020 and its National Waste Prevention Program in 2022. The National Waste Management Plan introduces policies to improve food waste management, such as separate waste collection to divert bio-

waste, including food waste, from landfills. The National Waste Prevention Program outlines specific actions across six pillars of food waste prevention, including promoting food donation and monitoring food waste generation. Greece also published a National Strategy for Circular Economy and National Action Plan for Circular Economy in 2018, which discuss the need for a more supportive legislative and policy framework for food donation and FLW reduction. While the Greek government has articulated plans to strengthen food waste management and food donation policies, challenges remain in the implementation of stated priorities and additional efforts could be taken to improve the landscape and develop a more responsible food system.



LEGAL ISSUE AREA RANKING AT A GLANCE

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

GREECE SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN GREECE	RECOMMENDATION
National Food Loss and Waste Laws, Strategies, or Policies	In Greece, Law No. 4819/2021 (the “Integrated Framework for Waste Management”) transposes the European Union Waste Framework Directive into national legislation. The Integrated Framework for Waste Management formalizes the waste management hierarchy and states that surplus food may be donated so long as it is safe for human consumption. Greece’s National Waste Management Plan and National Waste Prevention Program set forth policies to improve food waste prevention and management. The National Waste Management Plan mandates the separate collection of bio-waste as a means of diverting waste from landfills, while the National Waste Prevention Program organizes its approach to food waste around six pillars, including monitoring food waste production and the promotion of food donation.	Publish a national strategy that focuses specifically on food loss and waste. The strategy should further encourage food donation, designate an agency to lead efforts to prevent food loss and waste, and set forth concrete actions to curb food loss and waste at each stage of the supply chain. The strategy should include clear timelines and progress indicators so that the effectiveness of its policy efforts can be monitored.



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Food Safety for Donations	<p>The EU General Food Law Regulation and Hygiene Package set the foundation for food law by outlining principles for matters relating to food and food safety along all stages of production and distribution. The EU Guidelines on Food Donation clarify relevant provisions of EU food law as they relate to the charitable donation of food.</p> <p>Greek food safety legislation does not provide food safety requirements that are specific to food that is destined for donation and the Hellenic Food Authority has not published guidance for food donation.</p>	<p>Amend existing food safety legislation to clarify food safety requirements for donated food, or pass new legislation that does so. Include safety requirements for all actors in the donation process, including food donors, food redistribution organizations, and charity organizations.</p> <p>Develop and publish guidance for ensuring food safety throughout the food donation process. The Hellenic Food Authority, in cooperation with local food safety authorities and nonprofit organizations, should develop and disseminate a resource containing best practices for maintaining food safety during the handling, storage, transport, and delivery of donated foods.</p>
Date Labeling	<p>Greece has given effect through national law to EU Regulation No. 1169/2011 (the “FIC Regulation”), which governs the use of date labels on food products. This regulation requires that all foods bear either a safety-based (“use by”) date mark or a quality-based (“best before”) date mark. Food after its “best before” date mark may be donated, but food that is past a “use by” date mark may not.</p>	<p>Promote education among consumers and businesses on the meaning of date labels. Greece should conduct campaigns to inform consumers and businesses about the difference between “use by” and “best before” date labels and clarify how to handle food products past their respective date marks.</p> <p>Provide guidance and education to food businesses and food redistribution organizations about how date labels apply to donated food. Businesses seeking to donate food and intermediaries such as food banks should have access to clear instructions about what types of food can be donated and when. This guidance should include information about how to conduct checks to ensure that surplus food intended for donation is still safe for human consumption.</p>
Liability Protection	<p>Greece does not have a “Good Samaritan” law to protect food donors and redistribution organizations, or just food donors, from liability for food donations made in good faith. This creates fear among food donors that they may be held liable if donated food causes harm.</p>	<p>Enact a national “Good Samaritan” law that provides liability protection for food donors and intermediary organizations. The law should shield donors and intermediaries that act in good faith when donating food, similar to provisions in the United States, where both donors and intermediaries are protected, or Italy, where only food donors are protected from liability. This will reassure potential donors and food redistribution organizations, increasing food donations and reducing legal concerns that prevent participation in food recovery efforts.</p>



GREECE SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN GREECE	RECOMMENDATION
Tax Incentives	<p>Greece's Income Tax Code provides two tax deductions for food donations: (1) a standard deduction for up to 20% of the value of donated food, capped at 5% of donor's taxable income, and (2) an enhanced deduction for up to 40% of the value of donated food, capped at 40% of donor's taxable income, for donations made to public benefit institutions or registered civil society organizations. However, both of these deductions may only be claimed by individuals. Companies, including food retailers, grocery stores, and food manufacturers, may not claim any tax deductions for food donations.</p>	<p>Amend the Income Tax Code to allow businesses to claim tax deductions for food donations. Allowing companies to claim the existing income tax deductions for food donations would provide a financial incentive to help offset the costs of donating food.</p> <p>Provide a tax deduction or credit to offset associated costs of food donation specifically, such as storage and transportation. Without a tax incentive to offset these costs, it is often easier and less expensive to send safe surplus food to landfill rather than donate it.</p>
Tax Barriers	<p>Greece's value-added tax (VAT) scheme exempts food donations from VAT at the time of donation if they are donated free of charge to qualifying entities for the purpose of providing relief to vulnerable social groups. In addition, food donors that qualify as taxable persons for VAT purposes and donate to nonprofit entities with a charitable or public benefit purpose may deduct the VAT paid to purchase inputs or ingredients for food products that end up being donated. To claim this VAT exemption, donors must hold a certificate or other documentation confirming that a food item has been donated.</p>	<p>N/A</p>
Food Waste Deterrence Policies	<p>The EU Waste Framework Directive requires Member States to apply the waste management hierarchy as well as monitor and reduce food waste at each stage of the supply chain. The October 2025 amendment to the Waste Framework Directive imposed binding food waste reduction targets in food processing and manufacturing (10%) and retail, restaurants, food services, and households (30%). Member States must also require food business operators to propose donation agreements to food redistribution organizations.</p>	<p>Implement a pay-as-you-throw scheme to incentivize diverting food waste from landfill and apply separate waste collection requirements per the EU Waste Framework Directive.</p>



GREECE SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN GREECE	RECOMMENDATION
<p>Food Waste Deterrence Policies (Continued)</p>	<p>Greece's Integrated Framework for Waste Management presents a variety of policy proposals targeting food waste, such as a pay-as-you-throw scheme designed to charge entities based on the amount of waste sent to landfill and an increased landfill fee. Greece has also mandated the separate collection of bio-waste as a means of landfill diversion. However, Greece has not yet implemented the pay-as-you-throw scheme or separate waste collection and does not currently have a law that penalizes the destruction of surplus food that is safe for human consumption or mandates the donation of surplus food.</p>	<p>Implement an organic waste ban to penalize the disposal of food waste in landfills. In addition, to fulfill obligations under the revised Waste Framework Directive, implement a food donation requirement for actors throughout the food supply chain, such as large retailers and restaurants, to redirect safe, surplus food to people rather than divert it to alternative uses lower on the waste hierarchy.</p>
<p>Government Grants and Incentives</p>	<p>The EU provides some funding opportunities for research, innovation, and food aid, such as the European Social Fund Plus, that is implemented with the assistance of food banks.</p> <p>Greece lacks a grant fund specifically targeting food waste reduction or food donation, but its Green Fund supports a broad range of environmental issues that could include food loss and waste. The Green Fund, administered by the Ministry of the Environment and Energy, includes grants and technical assistance for public benefit organizations, local governments, and public and private companies to promote and restore environmental health.</p>	<p>Provide targeted grant funding for food donation and recovery activities, with eligibility criteria that limits recipients to agricultural producers, food donors, recovery organizations, and distributors to incentivize and facilitate donation efforts among actors for which the costs of donation may be prohibitive without financial support.</p> <p>In addition, develop low- or no-cost "recognition incentives" to acknowledge businesses that help reduce food waste, similar to the certification for excellence in preventing food waste in Ecuador.</p>
<p>Emissions, Environmental, and Food Waste Reporting</p>	<p>Greece is subject to the Corporate Sustainability Reporting Directive (CSRD) and the EU Waste Framework Directive. The CSRD requires individual companies meeting certain criteria to report on their waste generation and diversion. Under the Waste Framework Directive, Greece is required to measure and report food waste averages at each stage of the supply chain. Greece requires specified entities, including food processors, supermarkets, hotels over a certain size, and others, to register annual food waste generated and food surpluses made available as donations on an electronic waste registry platform.</p>	<p>Expand reporting requirements to other food waste generators, such as restaurants and agricultural producers, and develop sector-specific guidance to make reporting more manageable. Currently, the list of entities required to report their annual food waste generated and food surpluses donated excludes significant waste generating entities.</p> <p>To facilitate more comprehensive reporting, Greece should also develop guidance tailored to specific sectors that includes a template for using the electronic waste registry and instructions on data collection and food waste measurement.</p>



GREECE FOOD DONATION POLICY: HOW DOES IT COMPARE?

While Greece has proposed policies to reduce FLW and encourage food donation, challenges with implementation and enforcement have hindered progress. Greece is subject to EU-level food waste management requirements, many of which are global best practices, such as those set forth in the Waste Framework Directive. However, Greece lacks a comprehensive national food waste prevention and management strategy. The existing legal and policy framework could be strengthened by adopting a national strategy focused on food waste, modifying tax incentives to make food donation more economically viable, implementing a food donation requirement in line with the Waste Framework Directive, instituting liability protection for food donors and redistribution organizations, expanding food waste reporting requirements, and establishing a grant fund for food waste prevention and reduction initiatives.

For more detail on how Greece measures up against the other countries evaluated in The Global Food Donation Policy Atlas project, check out www.atlas.foodbanking.org. For more information about the legal framework for food donation and policy recommendations for strengthening Greece's legal framework, check out the Greece Guide.



BACKGROUND INFORMATION: MAJOR LEGAL ISSUES IMPACTING FOOD DONATION

Date Labeling

Date labels affixed to food products are a major driver of food waste and an obstacle to food donation. Most food donors and food recovery organizations are appropriately cautious about donating food that may no longer be safe, but it is not always clear whether the date label accompanied by language such as “sell by,” “expires on,” or “best by” relates to food safety. In fact, date labels are generally intended to reflect freshness or quality rather than safety for the vast majority of foods.

Food Safety for Donations

A key barrier to food donation can be the lack of knowledge or readily available guidance regarding safety procedures for donated food. All donated food should be safe for consumption and comply with applicable food safety laws and regulations. Potential donors, however, are often uncertain as to which food safety regulations apply to donated food and the steps necessary to comply.

Liability Protection for Food Donations

A significant barrier to food donation is the fear among donors that they will be found liable if someone becomes sick after consuming donated food. Some countries have adopted liability protections to mitigate this concern. However, many food donors and food recovery organizations are uncertain as to whether there are actions required to maintain the protection and what limits, if any, apply.

Tax Incentives and Barriers

Transportation and storage costs are often cited as the main expenses that manufacturers, retailers, and restaurants need to overcome to donate food. Tax incentives, including deductions and credits, can help offset these financial inputs and help make donation a more attractive, affordable option. The application of certain taxes to donated foods, such as the value-added tax (VAT), however, can also create a barrier to donation.

Donation Requirements or Food Waste Penalties

Some countries employ food donation requirements or impose monetary penalties for food that is sent to landfills (often known as organic waste bans or waste taxes) in order to influence business behavior and promote more sustainable food systems.

Government Grants and Incentives

Grants and incentive programs funded at the national or local levels offer another important resource for food donation initiatives. This is particularly true in countries where donors consider tax incentives to be insufficient to offset the costs of donation or where a lack of infrastructure limits food recovery efforts.

Emissions, Environmental, and Food Waste Reporting

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