

GREECE

**FOOD
DONATION
LAW AND
POLICY**

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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 www.chlpi.org/FLPC.



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.



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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 the overestimating of consumer demand by grocery stores and restaurants; and during the consumption phase due to inefficient shopping and cooking practices and a lack of 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 4.4 gigatons,⁴ using roughly 30% of agricultural land⁵ and accounting for an estimated 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 2024, almost 30% of the global population was moderately or severely food insecure,⁸ and up to 720 million people suffered from hunger.⁹ The international community has sought to address this paradox and mobilize the reduction of food waste, especially within the framework of the United Nations (UN) 2030 Agenda for Sustainable Development and Sustainable Development Goal (SDG) 12.3.¹⁰

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.¹¹ 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 Greece, where more than 2 million tonnes (~2.2 million tons) of food waste was generated in 2023¹² and 11.3% of the population faced food insecurity in 2024.¹³ This Guide and others for countries in the EU 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 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 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.¹⁴ FLPC and FEBA, in collaboration with members in Greece,¹⁵ 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 Greece.

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). Greece has highlighted the importance of reducing FLW, particularly within the context of transitioning to a circular economy, but it has not yet taken concrete steps to implement this as a policy priority.¹⁶

After providing initial commentary on FLW and food recovery in the EU and Greece, 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, food waste deterrence 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 GREECE

Food Insecurity and Waste in the European Union

As of 2024, 8.5% of the EU population could not afford a quality meal every second day.¹⁷ In the EU, nearly 59 million tonnes (~65 million tons) of food waste is generated annually, with associated costs estimated at €132 billion (~\$150 billion).¹⁸ According to the latest EU data, around 70% of total food waste arises at the retail and consumption levels, with households generating more than half (53%).¹⁹

The European Green Deal

The European Green Deal introduced a robust and multisectoral framework to transition Europe into the first climate-neutral continent by 2050.²⁰ 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.²¹

The overarching Green Deal is complemented by the new Circular Economy Action Plan (CEAP),²² the EU Action Plan: Towards Zero Pollution for Air, Water and Soil,²³ and the “Farm to Fork” strategy, which focuses on sustainable, equitable, and healthy food systems.²⁴ 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,²⁵ and section 2.5 of the “Farm to Fork” strategy states that tackling FLW is key to achieving sustainability in the food system.²⁶

To address this issue in the EU, and in line with UNSDG 12.3, the Council of the European Union and the European Parliament implemented an amendment to Directive 2008/98/EC²⁷ (hereinafter the “Waste Framework Directive”) that introduced binding national food waste reduction targets to be met by the end of 2030.²⁸ According to the October 2025 amendment, Member States must ensure that food waste is reduced by 10% in the food processing and manufacturing sectors and by 30% per capita in the retail, restaurant, food service, and household sectors.²⁹ The amendment also obligates Member States to require food business operators to propose donation agreements to food redistribution organizations to safely redistribute surplus food.³⁰

EU Platform on Food Losses and Food Waste

The 2015 EU Circular Economy Action Plan (CEAP) called on the European Commission to establish a platform dedicated to food loss and waste (FLW) prevention.³¹ 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 2026.³² Its goal is to support Member States and actors throughout the food supply chain to achieve the UN Sustainable Development Goal 12.3 by identifying opportunities for food waste prevention in line with the waste hierarchy.³³ During its first mandate, the Platform produced a document on the redistribution of surplus food throughout Member States³⁴ and recommendations for food waste prevention.³⁵ 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.³⁶

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 FLW reduction among members of the food supply chain.³⁷ It will also support legislative proposals for the “Farm to Fork” strategy.³⁸

Food Insecurity and Waste in Greece

In 2023, Greece generated more than 2 million tonnes of food waste,³⁹ with households responsible for nearly half of the total (~920,000 tonnes) and the processing and manufacturing sector generating the next most food waste (~480,000 tonnes).⁴⁰ Among Member States, Greece generated the third most kilograms of food waste per individual in 2023.⁴¹ At the same time, 11.3% of the Greek population was unable to afford a quality meal⁴² every second day in 2024, up from 10.9% of the population in 2023.⁴³

Greece has made plans to reduce FLW, increase food donation, and advance toward a circular economy. These include the National Waste Management Plan (NWMP),⁴⁴ the National Waste Prevention Program (NWPP),⁴⁵ the National Strategy for the Circular Economy,⁴⁶ and the National Action Plan for the Circular Economy.⁴⁷ Taken together, these strategies signal Greece’s ambition to prevent and reduce excess waste and to transition to a circular economy. However, Greece has fallen short in implementing many of the efforts articulated in the country’s plans to prevent and reduce FLW.

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.⁴⁸

Several institutions are involved in EU decision-making, including the European Parliament, the European Council, the Council of the European Union, and the European Commission.⁴⁹ 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 the European Union adopt them.⁵⁰ Finally, Member States and the European Commission implement EU law.⁵¹

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.⁵² 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.⁵³ 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.⁵⁴ Secondary legislation (regulations, directives, and decisions) is derived from the principles and objectives set out in the treaties.⁵⁵

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.⁵⁶ 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.⁵⁷ Finally, the EU may issue recommendations for its Member States, but these lack binding legal force.⁵⁸

EUROPEAN UNION FOOD LOSS AND WASTE AND FOOD DONATION LEGAL FRAMEWORK

General Food Law Regulation and the Hygiene Package

The European Parliament and the Council of the European Union adopted Regulation (EC) No 178/2002 in 2002.⁵⁹ 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.⁶⁰ In addition, the law establishes requirements for food safety and traceability, including imports and exports, and outlines operator responsibilities for ensuring compliance.⁶¹ In 2004 the EU adopted a new food safety framework known as the Hygiene Package, which went into effect on January 1, 2006.⁶² This “package” of regulations outlines specific food safety rules for the entire food chain, from production to consumption,⁶³ 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.⁶⁴

In 2021, the European Parliament and the Council of the European Union adopted Regulation (EU) No. 2021/382 amending Regulation 852/2004 on food hygiene, which was included in the Hygiene Package food safety framework.⁶⁵ 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.⁶⁶ 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.⁶⁷

Waste Framework Directive

Under the 2008 Waste Framework Directive, formally known as Directive 2008/98/EC, Member States must apply the following waste management hierarchy: prevention, preparing for reuse, recycling, recovery, and

disposal.⁶⁸ The Waste Framework Directive 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 through composting and digestion, or other environmentally safe recovery methods.⁶⁹

In 2018, the Waste Framework Directive was revised to specifically require Member States to monitor and reduce food waste at each stage of the supply chain.⁷⁰ It required Member States to prepare food waste prevention programs, encourage food donation, and provide incentives for the application of the waste hierarchy.⁷¹ The Waste Framework Directive also explicitly prioritizes human consumption over animal feed or nonfood reprocessing such as composting and anaerobic digestion.⁷²

In October 2025, the Council of the European Union and the European Parliament implemented an amendment to the Waste Framework Directive, which includes binding food waste reduction targets to be met by each Member State at a national level by the end of 2030.⁷³ 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.⁷⁴ In addition, the 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.⁷⁵ Member States have until June 17, 2027 to update their national laws in accordance with the revised Waste Framework Directive.⁷⁶

Food Donation Guidelines

On World Food Day (October 16) in 2017, the European Commission adopted the EU Guidelines on Food Donation⁷⁷ as part of the CEAP.⁷⁸ Developed in consultation with the EU Platform on Food Losses and Food Waste,⁷⁹ the guidelines aim to facilitate the recovery and redistribution of safe, surplus food to those in need.⁸⁰ 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).⁸¹ The guidelines also seek to ensure a “common interpretation” of the relevant EU laws by the regulatory authorities in Member States.⁸² 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.⁸³

OVERVIEW OF GREECE’S LEGAL FRAMEWORK

Greece is a parliamentary republic founded on democratic principles.⁸⁴ Its written constitution, most recently revised in 2019, is the supreme law of the land and establishes the separation of powers among three branches of government: executive, legislative, and judicial.⁸⁵ International treaties and conventions ratified and implemented by the legislature have supremacy over conflicting domestic law.⁸⁶

Executive Branch

Executive powers are shared between the president and the government.⁸⁷ The president is elected by the Hellenic Parliament for a five-year term and serves as a ceremonial head of state with limited power.⁸⁸ Actual executive power is exercised by the government—the prime minister and their cabinet, which directs government policy and administration.⁸⁹

Legislative Branch

The Greek constitution vests legislative power in the Hellenic Parliament, a unicameral legislature of between 200 and 300 members of parliament (MPs) elected for four-year terms.⁹⁰ In practice, the Hellenic Parliament almost always consists of the constitutional maximum of 300 MPs.⁹¹ Greece currently elects MPs under a semi-proportional representation system, which allocates seats on a pro rata basis, while giving bonus seats to the leading party.⁹² Under the 2020 amendment to Greek election laws, the leading party may receive 20 bonus seats if it secures 25% of the vote and may receive up to 30 additional bonus seats, depending on the percentage of votes it receives.⁹³

Parliament holds the authority to introduce, debate, amend, and pass legislation.⁹⁴ The president and government may issue presidential decrees and regulatory acts respectively, but they are limited and subject to judicial and parliamentary oversight.⁹⁵ Unlike in countries with a presidential veto, the president of Greece may only return a bill to Parliament with comments.⁹⁶ Parliament is not required to accept or address the president's comments, and if Parliament passes the bill again, the president must promulgate it.⁹⁷

Judicial Branch

The Greek judiciary consists of civil, criminal, and administrative courts.⁹⁸ The Supreme Civil and Criminal Court is the highest court for civil and criminal matters,⁹⁹ while the Supreme Administrative Court serves as the highest administrative court.¹⁰⁰ The constitution also establishes the Court of Audit to supervise financial and budgetary matters¹⁰¹ as well as the Special Highest Court for special matters such as resolving conflicts between different courts.¹⁰²

Local Government

Greece's local governance has a two-tier system comprising 13 regions, which contain 332 municipalities.¹⁰³ The central government supervises the governance activities of regions and municipalities through decentralized administrations, whose heads are appointed by the central government.¹⁰⁴ The Greek constitution guarantees self-governance and empowers municipalities and regions to manage local and regional affairs with administrative and financial autonomy with minimal state supervision.¹⁰⁵ Recently, Parliament has taken measures to increase accountability and transparency of local governments.¹⁰⁶

Regions are responsible for strategic planning and coordination in line with national and European policies and principles of sustainable development.¹⁰⁷ They prepare and implement regional programs, manage EU funds at the regional level, and oversee intermunicipal projects.¹⁰⁸ Municipalities are tasked with day-to-day operational service provision.¹⁰⁹ They manage local public infrastructure, waste collection, local planning and building permits, social welfare services, and enforcement of municipal bylaws.¹¹⁰ While some separation between the authorities of regions and municipalities exists, many authorities overlap (e.g., solid waste management), which may lead to interlevel cooperation.¹¹¹

Key Ministries and Public Institutions for Food Waste and Recovery

Several key ministries and public institutions in Greece are involved in creating policies related to food safety, food waste, and food donation.

Ministry of the Environment and Energy

Υπουργείο
Περιβάλλοντος και
Ενέργειας (YPEN)

The Ministry of the Environment and Energy¹¹² (MEEN) is responsible for preserving and improving the environment, spatial and urban planning, and developing natural resources in accordance with the principles of sustainable development.¹¹³ The MEEN is at the center of Greece's food waste reduction policy, as it is the primary organization responsible for executing the country's National Waste Prevention Program¹¹⁴ and the National Waste Management Plan.¹¹⁵

Ministry of Rural Development and Food

Υπουργείο Αγροτικής
Ανάπτυξης και
Τροφίμων

The Ministry of Rural Development and Food (MRDF) is the principal ministry behind Greece's agricultural and food policy. It is responsible for supporting the agri-food sector and aligning Greece's agricultural strategy with EU objectives.¹¹⁶ The MRDF also promotes sustainable farming practices and rural development initiatives, which indirectly support the reduction of food loss at the production and processing stages.¹¹⁷

Ministry of Health

Υπουργείο Υγείας

The Ministry of Health (MOH) is primarily responsible for public health protection.¹¹⁸ Through the Directorate of Public Health and associated departments under its purview,¹¹⁹ it shapes Greece's food safety and hygiene policy.¹²⁰ For example, the Department of Hygiene and Sanitary Controls¹²¹ establishes the sanitary conditions for food business operations including manufacturing, packaging, storage, and transport.¹²²

National Environment and Climate Change Agency

Οργανισμός Φυσικού
Περιβάλλοντος και
Κλιματικής Αλλαγής
(ΟΦΥΠΕΚΑ)

The National Environment and Climate Change Agency (NECCA) acts under the MEEN and is responsible for environmental monitoring, data collection, and policy support.¹²³ It provides scientific and technical expertise to the MEEN, monitors waste prevention performance indicators, and contributes to the evaluation of circular economy measures, including food waste reduction programs.¹²⁴

Hellenic Food Authority

Ενιαίος Φορέας
Ελέγχου Τροφίμων
(ΕΦΕΤ)

The Hellenic Food Authority¹²⁵ (HFA) is the main government body tasked with overseeing food safety and is supervised by the MRDF.¹²⁶ It coordinates the implementation and enforcement of food safety legislation, carries out inspections, and ensures compliance along the entire food chain.¹²⁷

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 Greece’s current status on each legal issue and set forth tailored recommendations to improve Greece’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	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

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 places FLW at the forefront of the national agenda and establishes clear roles and responsibilities for 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.

At the heart of Greece’s FLW framework is Law 4819/2021 (hereinafter the “Integrated Framework for Waste Management”). The Integrated Framework for Waste Management transposes the Waste Framework Directive into national legislation and establishes the legal basis for Greece’s waste management strategy. It formalizes the waste hierarchy, stating that food waste prevention is the highest priority, followed by diverting or reprocessing food for human consumption.¹²⁸ It also notes that measures will be taken to achieve a 30% per capita reduction in food waste in the retail and consumer sectors compared to a 2022 baseline and calls for reductions across production and manufacturing.¹²⁹ With regard to food donation, it explicitly states that surplus food may be redistributed provided that it is fit for human consumption and complies with food safety and labeling requirements.¹³⁰

As part of an effort to facilitate these objectives, the Integrated Framework for Waste Management establishes an electronic platform built and operated by the MEEN to collect data on food waste and surplus across the supply chain; provides tax incentives for food donations; and mandates the adoption of two high-level plans: the National Waste Management Plan (NWMP) and the National Waste Prevention Program (NWPP).¹³¹ The NWMP was published in 2020,¹³² and the NWPP was published in 2022.¹³³

Of the two plans, the NWPP serves as the primary vehicle to implement the law's binding objectives on food waste. It identifies food waste prevention as a priority and organizes its approach around six pillars, including monitoring food waste production, promoting food donation, reducing food waste at the production level, and encouraging behavioral changes, among others.¹³⁴ The NWPP outlines specific actions that could advance each pillar and identifies entities primarily responsible for their implementation.¹³⁵ For example, the NWPP proposes developing a food waste monitoring system and marks the Ministry of Economy and the Hellenic Federation of Enterprises as the lead entities for its implementation.¹³⁶

Whereas the NWPP addresses waste prevention, the NWMP primarily focuses on waste management. The NWMP addresses two components of food waste: waste from landfills and agricultural waste.¹³⁷ Regarding landfill waste, the NWMP imposes a mandatory separate collection system to reduce bio-waste from entering landfills. A similar policy is introduced for managing agricultural waste, including measures such as developing a network to collect and transport Greece's agricultural waste and processing the waste through anaerobic digestion and composting.¹³⁸ These measures are intended to recover energy and create compost from agricultural waste such as crop residues that would otherwise be discarded.¹³⁹ The NWMP also acknowledges a lack of data to fully understand Greece's food waste problem and looks to address this gap. Collecting a comprehensive set of data, such as the types and sources of food waste introduced into the system, could improve Greece's understanding of its food waste problem and strengthen its future FLW strategies.

However, both the NWPP and the NWMP lack measurable objectives and timelines to meet Greece's food waste policy priorities, with no binding targets for different sectors to meet by 2030. Instead, the responsibility for setting such targets is delegated to individual government bodies, and there are no tools to track progress. For example, the NWPP broadly proposes creating national guidelines on food donation and an online platform to promote it.¹⁴⁰ It does not, however, specify which government agency or department is responsible for developing the guidelines or platform or when they should be developed.¹⁴¹ The lack of clear deadlines and accountability mechanisms raises concerns about the overall effectiveness of the NWPP and the NWMP, especially since FLW issues are lumped together with general waste issues under both policies. Despite a requirement to develop a dedicated food waste prevention program, Greece had not done so as of March 2026.¹⁴²

In summary, while Greece's FLW laws and policies identify key priorities, substantial implementation gaps exist in the domestic policy landscape.¹⁴³ Significant action must be taken to meet the Waste Framework Directive's binding targets to reduce food waste by 10% within the food processing and manufacturing sectors and by 30% within the retail, restaurants, food service, and household sectors by 2030.¹⁴⁴ Strengthening the NWPP and the NWMP with specific targets and clear deadlines as well as implementing a dedicated food waste prevention and management strategy will be critical to meaningfully reduce FLW and promote food donation.

NATIONAL STRATEGY RECOMMENDATIONS

1. PUBLISH A NATIONAL STRATEGY THAT FOCUSES SPECIFICALLY ON FOOD LOSS AND WASTE

Greece has articulated plans to reduce FLW within the country's Integrated Framework for Waste Management, the NWPP, and the NWMP. However, it has not developed a strategy specifically focused on the prevention and management of FLW. The strategy should build on the efforts to encourage food donation, such as the exemption of food donations from the value-added tax (VAT), and set timelines and progress indicators for the proposed actions to reduce food waste laid out in the NWPP. The FLW strategy should also designate a single lead agency to be responsible for monitoring progress on each action.

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.¹⁴⁵ It includes all stages of the food supply chain, from primary production through processing, retail, food service, and households.¹⁴⁶ It also establishes priority actions to reduce FLW, assigns a lead delivery body and other involved stakeholders, and sets a specific timeline for completing each action.¹⁴⁷ The priority actions are organized into focus areas, including food waste measurement and reporting, food redistribution, and food waste separation.¹⁴⁸ Ireland is currently developing the next iteration of the roadmap per the statutory requirement to prepare a national food waste prevention roadmap once every three years, serving as a model for other countries by demonstrating that effective policy should continually adapt and build on progress over time.¹⁴⁹

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.¹⁵⁰ The General Food Law Regulation sets criteria for determining the safety of a food product, requires traceability, and places the onus of compliance with food safety regulations on business operators.¹⁵¹ 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.¹⁵²

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.¹⁵³ 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.¹⁵⁴ The guidelines further clarify instances where Member States may derogate from certain food safety rules.¹⁵⁵

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.¹⁵⁶ 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.

At the national level, Law 2741/1999 establishes the Hellenic Food Authority (HFA) to oversee food safety¹⁵⁷ and hygiene under the supervision of the Ministry of Rural Development and Food (MRDF).¹⁵⁸ The HFA is responsible for enforcing EU food laws, developing guidance on food hygiene issues, and investigating violations of food safety requirements in Greece.¹⁵⁹

Law 4177/2013 sets the general framework for placing products, including food, on the market.¹⁶⁰ Food safety in Greece is primarily regulated under Ministerial Decision No. 1100/1987¹⁶¹ (hereinafter the “Food Code”); Law 4235/2014,¹⁶² which addresses noncompliance with EU food safety requirements; and a ministerial

decision related to sanitary terms and conditions for the operation of food and beverage businesses and other provisions (hereinafter the “Ministerial Decision on food business operations”).¹⁶³ The Food Code sets forth regulations to ensure the safety and hygiene of foodstuffs throughout all stages of the supply chain such as production, labeling, and marketing.¹⁶⁴ The Ministerial Decision on food business operations requires food business operators to ensure that all stages of processing, production, packaging, storage, transportation, distribution, handling, and disposal of food under their control comply with the requirements set by Regulation (EC) No. 852/2004.¹⁶⁵ Food safety laws in Greece do not explicitly discuss requirements related to maintaining food hygiene for donated food.

Within the EU, Regulation No. 1169/2011 on Food Information to Consumers (hereinafter the “FIC Regulation”) sets requirements for date labels on food products.¹⁶⁶ Per the FIC Regulation, donated food in prepackaged form must contain all mandatory labeling information, including date labels.¹⁶⁷ Where donated food was originally sold unpackaged, food businesses may bulk pack it for delivery to a food recovery organization or charity.¹⁶⁸ The bulk pack must state the name of the food, the “use by” or “best before” date, storage instructions, and the name and address of the donor.¹⁶⁹ In addition, the donor must provide all mandatory labeling information to the receiving entity and ultimately the final recipients in a document accompanying the food (e.g., delivery docket or invoice).¹⁷⁰

Currently, those seeking to donate or redistribute food in Greece can consult the EU Guidelines on Food Donation to determine what is required of them to ensure food safety throughout each stage of the food donation process. The Integrated Framework for Waste Management states that surplus food may be redistributed provided that it is fit for human consumption and complies with food safety requirements.¹⁷¹ However, the HFA has not published guidance for food donation,¹⁷² and food safety legislation (e.g., the Food Code and the Ministerial Decision on food business operations) does not clearly reference food donation or the ability to donate food beyond its “best before” date provided it is still safe for human consumption. Food donors and intermediary organizations in Greece would benefit from additional guidance that provides an overview of EU and national food safety requirements for donation to help them understand their obligations.

FOOD SAFETY POLICY RECOMMENDATIONS

1. ENACT NEW LEGISLATION OR AMEND EXISTING LEGISLATION TO CLARIFY SAFETY PROCEDURES FOR DONATED FOOD

The EU Guidelines on Food Donation clarify that food donors and food redistribution organizations must comply with the EU rules related to food hygiene. The EU Guidelines also clarify that food may be donated beyond its “best before” date if it is still suitable for human consumption. However, food safety legislation in Greece does not reference food donation, and the HFA has not developed guidance on food safety for donations. To clarify food safety requirements for donated food, Greece should enact new legislation regarding food donation or amend existing legislation, particularly the Food Code and the Ministerial Decision on food business operations, to feature donation-specific provisions. This legislation should also clarify which governmental body has primary authority to regulate and enforce food safety requirements for donated food. Clearly referencing food donation and its safety requirements within national food safety laws would ease the burden on food donors and intermediary organizations seeking to redistribute surplus food safely and could increase food donation.

2. PRODUCE AND DISSEMINATE CLARIFYING GUIDANCE ON FOOD SAFETY REQUIREMENTS RELEVANT TO DONATION

The HFA is responsible for creating guidance on food safety issues in Greece and could develop guidance to clarify requirements for maintaining food safety throughout the donation process. This guidance could also clarify that food may be donated past its “best before” date so long as it is safe for human consumption in line with the EU Guidelines on Food Donation and the Integrated Framework for Waste Management. Food donors and intermediary organizations could use this guidance to understand their food safety obligations with respect to donated food.

For example, Luxembourg provides guidance for companies in the food sector on a specialized website about food safety (“Le Portail de la Sécurité Alimentaire”).¹⁷³ The guidance, available in both German and French, provides donors, food redistribution organizations, and charities with general principles and rules for the storage and traceability of donated food.¹⁷⁴ It also includes a checklist for food donation actors to follow throughout the redistribution process, including checking the date label and monitoring compliance with cold chain requirements.¹⁷⁵ The availability of guidance documents that provide clear and accessible information to both food redistribution organizations and food businesses makes the process more transparent and reduces the burden for those seeking to donate food.

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.”¹⁷⁶ 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.¹⁷⁷ 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.¹⁷⁸

Within the EU, the FIC Regulation governs the use of date labels on food products.¹⁷⁹ 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.¹⁸⁰ The FIC 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.¹⁸¹ 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.”¹⁸² Food products are considered unsafe for consumption after their “use by” date passes.¹⁸³ The FIC Regulation aligns with the model language set forth in the *Codex Alimentarius’s* General Standard for the Labelling of Prepackaged Foods.¹⁸⁴

The FIC Regulation requires that all mandatory food information be marked in an easily visible location,¹⁸⁵ including any special storage conditions or conditions of use.¹⁸⁶ 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.¹⁸⁷ 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 FIC Regulation further states that most of its provisions do not apply to nonprepackaged goods “unless Member States adopt national measures.”¹⁸⁸ This provides Member States the authority to implement more extensive date labeling requirements.

While not addressed in the FIC Regulation, the donation of food past its label date is discussed 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.”¹⁸⁹ 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.”¹⁹⁰ 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.¹⁹¹ 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.¹⁹²

In Greece, the Food Code gives effect to the FIC Regulation.¹⁹³ While the Food Code and other food safety legislation does not expressly permit donating food past its “best before” date,¹⁹⁴ the Integrated Framework for Waste Management states that surplus food may be redistributed provided that it is fit for human consumption and complies with food safety requirements.¹⁹⁵ Regulations also permit supermarkets to sell nonperishable food products after their “best before” date as long as these products are placed on a different shelf, sold at a reduced price, and are clearly marked as being past the “best before” date.¹⁹⁶ The regulations provide different timelines for the sale of products depending on their “best before” date label. For example, products that indicate only the year may be sold for up to three months beyond the stated date, products labeled with the month and year may be sold for up to one month past the date, and products that specify date, month, and year may only be sold for an additional week past the indicated date.¹⁹⁷ The seller must still ensure that these products are safe for human consumption.¹⁹⁸ However, the regulations have received criticism due to the misconception that food beyond this date poses a risk to human consumption.¹⁹⁹

A European Commission survey focused on consumer perceptions of food waste prevention and date marking shows that the majority of consumers surveyed in Greece discard all products past their expiration date, regardless of whether the date label indicates safety or quality.²⁰⁰ In addition, a European Commission study of date marking practices throughout Member States found that, in Greece, the term “expiry date” was used for products such as chilled fish and sliced ham, and it was unclear whether this term indicated quality or safety.²⁰¹

In summary, the EU Guidelines on Food Donation clarify that food may be donated past its quality-based (“best before”) date if the food is still safe from human consumption. The FIC Regulation²⁰² and the EU Guidelines²⁰³ also stipulate that foods should only receive a “best before” (quality-based) or “use by” (safety-based) label, not both, to reduce consumer confusion. Greece’s Integrated Framework for Waste Management states that food may be donated provided it is fit for human consumption and complies with food safety and labeling requirements.²⁰⁴ Food that is beyond its safety-based (“use by”) date may not be sold or donated.²⁰⁵

DATE LABELING POLICY RECOMMENDATIONS

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

Greece can improve the public's understanding of date labels and their meanings by developing guidance or conducting education campaigns about the distinction between "best before" and "use by" and the relevance for food donation. Even with a dual date labeling scheme as required under EU law, consumers may incorrectly assume that all date labels indicate safety, which may lead them to discard products past their "best before" date even when they are still safe to consume. Studies show that nearly 40% of consumers in Greece report confusion about date labels²⁰⁶ despite frequently checking them.²⁰⁷ In light of this confusion and the misconceptions regarding the sale of food beyond its "best before" date, Greece should consider launching national education directed at both consumers and businesses to clarify that date labels on certain foods indicate quality rather than safety.

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.²⁰⁸ 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. Supporters include popular brands like Oykos and Danone.²⁰⁹ Since the campaign's launch, more than 6 billion product packs have featured the label and 74% of consumers used their senses to assess a product past its "best before" date after seeing the label.²¹⁰

Food producers and grocery stores in Greece could further promote awareness of the meaning of date labels. An example is Food Waste Free United, a public-private partnership in the Netherlands, collaborating with Too Good To Go and the Federation of Dutch Grocery and Food Industry (FNLI) to launch the Date Labelling Coalition.²¹¹ Members of the coalition, including manufacturers and supermarkets like Unilever and Lidl,²¹² committed to achieving five goals by July 2027.²¹³ 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.²¹⁴

2. DEVELOP GUIDANCE FOR 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 "best before" date on a food product passes. Greece can develop guidance to help donors and intermediaries correctly identify date labels, understand what types of food can be donated and when, and conduct checks to ensure that food is safe before providing it to recipients. For example, the United Kingdom 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 guide for food businesses seeking to donate surplus food. The guide includes information on how food donors should handle donating food that is past its "best before" date, including conducting checks to ensure the integrity of the packaging is maintained and determining an acceptable duration beyond the "best before" date for specific products.²¹⁵

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 even criminal liability.

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.²¹⁶ 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 before December 9, 2026.²¹⁷ The new Product Liability Directive provides that “economic operators are liable for damage caused by defective products.”²¹⁸ 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.”²¹⁹ Member States may not adopt national laws 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.²²⁰

Section 4 of the EU Guidelines on Food Donation outlines the determination of primary responsibility and liability should food safety issues arise.²²¹ 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.”²²²

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.²²³ The process of determining the facts and circumstances that may render an operator subject to civil or criminal liability will vary based on the structure of different national legal systems.²²⁴ 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,”²²⁵ as Member State public health authorities “will investigate the whole food supply chain in order to identify the origin and cause of the problem.”²²⁶

Some Member States have enacted liability protection laws or established formal partnership agreements²²⁷ 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.²²⁸

At the time of this writing, Italy is the only Member State with a Good Samaritan Law (L.155/2003)²²⁹ that provides clear legal protection to food donors that donate to registered nonprofit organizations “of social utility.”²³⁰ L.155/2003 characterizes nonprofit organizations “of social utility”²³¹ that redistribute food for charitable purposes as “final consumers” such that food donors are liable only to nonprofit organizations receiving the donations rather than to the final beneficiaries.

In Greece, Law 2251/1994 (hereinafter the “Consumer Protection Law”) is the main legislation on consumer protection and liability for defective products.²³² The Consumer Protection Law defines a product as defective if the product does not align with reasonable expectations given its specifications or if it is not safe for its intended use.²³³ The Consumer Protection Law establishes a strict liability system, meaning that producers and any other suppliers of the product may be held jointly liable for loss (e.g., death, physical injury) caused by the defective product.²³⁴

The Consumer Protection Law also provides defenses for producers such as proving that the defect did not exist when the product was put into the market or showing that the defect is due to actions occurring after the product was distributed.²³⁵ These defenses for liability could be particularly important in the context of food

donation, as defects may be caused by improper storage or handling by an intermediary as opposed to a flaw that exists at the time of donation by, for example, a food retailer. However, outside the defenses articulated in the Consumer Protection Law, Greece does not explicitly protect food donors or intermediary organizations from liability.

In summary, the EU does not set rules of liability for Member States, as this is a matter of national authority.²³⁶ Greece, like many Member States, has not enacted any liability protection for food donors or food redistribution organizations. However, under the relevant provisions of Greece's Consumer Protection Law, it is likely that defenses to liability are available to food donors in the event that harm is caused by donated food. Notwithstanding this, enacting liability protection could offer clarity and assurance to food donors and intermediaries as well as demonstrate the government's commitment to food donation.

LIABILITY PROTECTION POLICY RECOMMENDATIONS

1. OFFER LIABILITY PROTECTION TO FOOD DONORS AND INTERMEDIARY ORGANIZATIONS

To reassure food donors and intermediary organizations, the government of Greece should adopt legislation to provide clear liability protection for food donors and food redistribution organizations that act in good faith.

For example, Brazil's Food Waste and Donation Law protects both donors and intermediaries from liability if a recipient alleges harm arising from donated food, unless the recipient proves that the food was provided in an act of malice.²³⁷ The law permits direct donations (e.g., food retailer donates to an individual) and donations made through intermediaries (e.g., food retailer donates to a food bank that distributes the food to individuals) and provides liability protection for food donors and intermediary organizations.²³⁸

Another example of comprehensive liability protection comes from the United States in the Bill Emerson Good Samaritan Food Donation Act. The law protects food donors and nonprofit intermediaries, including food banks, from civil or criminal liability if donated food later causes harm to recipients, as long as the donation was made in good faith.²³⁹ To receive protection, donations must be of an "apparently wholesome food"²⁴⁰ or "apparently fit grocery product"²⁴¹ that meets all food safety standards in place under federal, state, and local regulations.²⁴² An exception to this liability protection exists where a recipient of donated food is harmed due to acts or omissions that constitute gross negligence or intentional misconduct.²⁴³

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

As an alternative to offering comprehensive liability protection for both food donors and intermediary organizations, Greece could adopt legislation that establishes protection for food donors alone.

Among Member States, Italy provides an example of shielding food donors from liability through L.155/2003 (the "Good Samaritan Law").²⁴⁴ The law prevents food bank beneficiaries from filing lawsuits against food donors by recognizing food banks as the final link in the food supply chain.²⁴⁵ Food donors are liable to food banks rather than to individual recipients of food, as the law views food banks as the final consumer once a donor transfers the food to their care.²⁴⁶ In practice, this means that beneficiaries of food banks can hold food

banks liable for harm caused by the food, but they cannot hold food donors themselves liable. Food banks have protocols to ensure proper food safety and hygiene practices after receiving donations, but the Good Samaritan Law provides an extra layer of reassurance to donors.

Greece could provide food donors and intermediary organizations with clear protection for donations that meet food safety standards by enacting liability protections similar to Brazil or Italy. Whether liability protection is extended to donors and intermediaries or donors alone, the protection should not be absolute. Food donation actors 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.²⁴⁷

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.²⁴⁸ Some Member States have incorporated tax incentives for food donation activities into their national legislation.

In Greece, the Integrated Framework for Waste Management amends Law 4172/2013²⁴⁹ (hereinafter the “Income Tax Code”) and provides a standard and an enhanced tax deduction for food donations. Individual donors can receive an income tax deduction for up to 20% of the value of the donated food, provided the value exceeds €100 in the given tax year.²⁵⁰ To benefit from the tax deduction, donors must donate to one of the following types of entities: public-sector services, legal entities under public law, private nonprofit legal entities in Greece with a charitable or public benefit purpose, local government organizations, religious legal entities, or other entities specified in Law 5144/2024, (hereinafter the “Value Added Tax Code,” or the “VAT Code”).²⁵¹ The tax deduction may not exceed 5% of the donor’s taxable income.²⁵²

In addition, donations may qualify for an enhanced income tax deduction up to 40% of its value if it is made to a public benefit institution or registered civil society organization.²⁵³ The total sum of donations must be larger than €100 in a given year.²⁵⁴ The total value of donations eligible for deductions is capped at 40% of the donor’s taxable income.²⁵⁵

The text of the Income Tax Code suggests that both the standard (20%) and enhanced (40%) tax deductions for food donations are limited to natural persons.²⁵⁶ Article 19, which establishes the deductions, is located within a section of the Income Tax Code related to personal income tax, defined as “the tax imposed annually on the income derived from natural persons.”²⁵⁷ While “natural person” is not defined in the Income Tax Code, it is contrasted with “legal person,” defined as “any undertaking or company with legal personality

or association of undertakings or companies with legal personality.”²⁵⁸ The Income Tax Code also contains a separate section dedicated to corporate income taxation that does not include tax deductions for food donations.²⁵⁹ However, there is confusion among businesses as to whether corporate entities may also claim these tax deductions for food donations due to a lack of clarity within the text. Subsequent pieces of legislation amending the Income Tax Code, such as the Integrated Framework for Waste Management, do not clarify that these deductions are available only to natural persons.

While tax deductions for food donations may only be claimed by individuals, donations made by businesses may be captured under deductions for expenses incurred for corporate social responsibility (CSR) activities.²⁶⁰ CSR activities are deductible if the business is profitable during the year the CSR activities are conducted and if the activity is in the interest of the business or conducted in the ordinary course of business.²⁶¹ The respective tax deduction is not applicable where CSR activities are carried out at the request of the Greek government.²⁶² Expenses incurred to donate food, such as the costs of transporting and storing surplus food, may be deductible if they qualify as CSR activities. However, CSR activities are distinct from donations as they entail the integration of social and environmental considerations into a company’s operations and core strategy.²⁶³ Guidance from Greece’s Independent Authority for Public Revenue notes that expenses incurred as part of a business’s environmental responsibility activities, such as adopting a sustainable waste management system, would qualify for the CSR deduction.²⁶⁴ The guidance suggests that businesses may deduct costs incurred from food donation activities if donations are made as part of the company’s broader responsibility to stakeholders that are affected by their business activity (e.g., consumers, local community members) as opposed to, for example, donations made as part of a public relations campaign.²⁶⁵

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 at each stage of the supply chain through output VAT (charged on sales) and input VAT (paid on purchases). 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 purchase of raw ingredients or other materials used to produce the good.

Council Directive 2006/112/EC²⁶⁶ 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.²⁶⁷ 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%.²⁶⁸ According to annex III of the Directive,²⁶⁹ food in general is eligible for a reduced VAT rate, which generally cannot be less than 5%.²⁷⁰ 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.²⁷¹ 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.²⁷²

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).²⁷³ 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.”²⁷⁴ 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.²⁷⁵ 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.²⁷⁶

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).²⁷⁷ 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.²⁷⁸ 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.²⁷⁹ In practice, the exemption with the right to deduct functions similarly to zero-rating all donated food products.

In Greece, the standard VAT rate is 24%,²⁸⁰ but most food products have a reduced VAT rate of 13% or 6% except for food and beverages served in a café or restaurant.²⁸¹ Food donations are exempt from VAT at the time of donation if they are donated free of charge to public-sector services, private nonprofit legal entities in Greece with a charitable or public benefit purpose, and other entities specified in the VAT Code for the purpose of providing relief to vulnerable social groups.²⁸² Food donors must hold a certificate or other documentation confirming the delivery of the food donation provided by the receiving entity (e.g., food bank, charity organization) to present upon request during a tax audit or inspection.²⁸³ The Integrated Framework for Waste Management amended the previous VAT Code (Law 2859/2000) to clarify that donating food to prevent it from being disposed in landfills qualifies for a VAT exemption.²⁸⁴ The relevant provision remains in force under the updated VAT Code (Law 5144/2024).²⁸⁵ Food donors that qualify as taxable persons for VAT purposes and donate to nonprofit entities with a charitable or public benefit purpose are also permitted to deduct the VAT paid to purchase the inputs or ingredients for food products that end up being donated.²⁸⁶

TAX POLICY RECOMMENDATIONS

1. AMEND THE INCOME TAX CODE TO ALLOW BUSINESSES TO CLAIM TAX DEDUCTIONS FOR FOOD DONATIONS

Greece’s Income Tax Code limits tax deductions for food donations to natural persons, excluding businesses from claiming these deductions. This means that right now, companies cannot claim any tax deduction to help offset the costs of food donation. Companies, including food retailers, grocery stores, and food manufacturers, can often donate significantly more food by volume compared to individuals. They are also contributing to the negative environmental impacts of food waste when they throw away safe, surplus food instead of donating it. Allowing businesses to claim the existing income tax deductions for food donations would provide a financial incentive to these entities to start or continue donating food that might otherwise go to waste. Greece should amend the Income Tax Code to allow companies to claim the existing standard and enhanced tax deductions for food donations made to qualifying entities.

Germany is a strong example of an effective tax incentive scheme for food donations. Germany provides a tax deduction for in-kind donations, including food donations, made by individuals or companies, up to 20% of total income or 0.4% of total sales, wages, and salaries paid in a calendar year.²⁸⁷ If a donor exceeds the cap in a given year, the deductions may be claimed in the following assessment period.²⁸⁸

2. PROVIDE TAX INCENTIVES TO OFFSET TRANSPORTATION AND OTHER ASSOCIATED COSTS OF FOOD DONATION

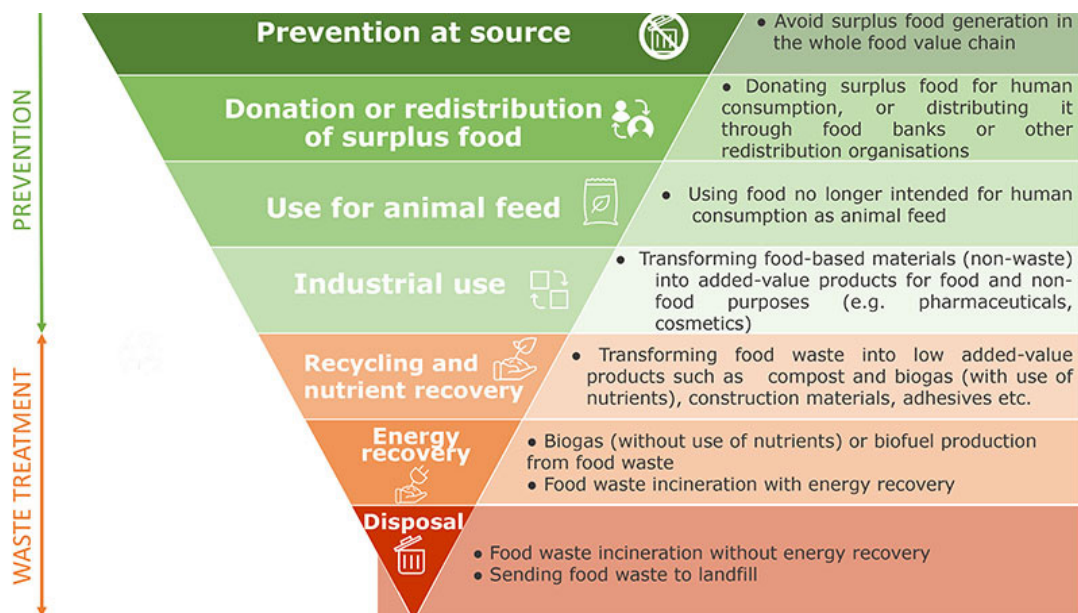
While Greece does have a tax deduction available for food donation, the deduction is only linked to the value of the donated food. Yet food donors and intermediary organizations also must shoulder the associated expenses such as the costs of storage, packaging, and transporting donated food. Without a tax incentive to alleviate the burden of these logistical costs, it is often less expensive for potential donors to divert surplus food to landfills or for alternative uses such as animal feed or composting. Providing a tax credit or deduction for these associated costs could increase the amount of food that is donated to people who need it.

France provides a tax deduction of 60% of the value of donated food, with a cap of €20,000 or 0.5% of the company's turnover.²⁸⁹ However, this tax deduction also applies to services that support donation such as storage and delivery, as these services are considered gifts in kind.²⁹⁰ If a taxpayer does not use the full tax deduction during the first year due to the cap, they may continue to claim the deduction over the next five years.²⁹¹

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.²⁹² It also provides conceptual frameworks and definitions for Member States to use while implementing these initiatives.²⁹³ Foremost is the “waste management hierarchy” to be used when considering potential waste-reducing national policy.²⁹⁴ The European Commission then adapted the waste management hierarchy to apply more directly to the food sector and called the new tool the “food use hierarchy” (pictured below).²⁹⁵



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.²⁹⁶ 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.”²⁹⁷ Under article 32, Member States are encouraged to actively prevent food waste, including by providing incentives for the collection and safe redistribution of unsold food products at all stages of the food supply chain.²⁹⁸ The article also advocates for improved consumer awareness of the meaning of “use by” and “best before” dates to reduce food waste.²⁹⁹

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.³⁰⁰ 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.³⁰¹

The Waste Framework Directive was updated once more by EU Directive 2025/1892 dated September 10, 2025, which went into effect on October 16, 2025.³⁰² This amendment includes—for the first time—binding food waste reduction targets that Member States must meet. According to the amendment, Member States must reduce food waste by 10% within the food processing and manufacturing sectors and by 30% per capita within the retail, restaurant, food service, and household sectors.³⁰³ In addition, the amendment requires Member States to ensure that entities with a significant role in food waste generation propose donation agreements to food banks and food redistribution organizations to facilitate the donation of safe, surplus food.³⁰⁴ Member States have until June 17, 2027 to update their national laws in accordance with the revised Waste Framework Directive.³⁰⁵

Greece has highlighted its commitment to transition to a circular economy, particularly with regard to improving the waste management sector.³⁰⁶ Four national policy strategies impact food waste deterrence policies: the NWMP,³⁰⁷ the NWPP,³⁰⁸ the National Strategy for Circular Economy,³⁰⁹ and the National Action Plan for the Circular Economy.³¹⁰ Greece’s Integrated Framework for Waste Management targets reducing food waste by 30% per capita from 2022 levels by 2030,³¹¹ but as of March 2026, the country had not yet taken significant action to implement its plans to reduce FLW and additional effort will be needed to meet the binding food waste reduction targets laid out in the Waste Framework Directive.³¹²

In its Integrated Framework for Waste Management, Greece articulates plans to transition to a “pay-as-you-throw” scheme to disincentivize landfill use,³¹³ in contrast to the previous system of charging waste generators a flat rate based on their property size and location.³¹⁴ This new scheme would charge waste generators based on the actual quantity of waste produced, and it would apply to households, businesses, and governmental entities.³¹⁵ Per the Integrated Framework for Waste Management, municipalities with populations of more than 10,000 were required to have implemented the scheme for municipal waste generated by hotels with more than 100 beds and industrial facilities operating within their jurisdiction by January 1, 2023.³¹⁶ Also by January 1, 2023, municipalities with populations of more than 20,000 were to have implemented the scheme for the generation of biological waste, including food waste, by the operators of mass catering businesses. Municipalities with a population of more than 100,000 were required to have implemented the scheme for all waste producers.³¹⁷ By January 1, 2028, authorities with a population of more than 20,000 inhabitants are to implement the pay-as-you-throw scheme for all waste producers.³¹⁸ However, as of March 2026, it did not appear that Greece had implemented the scheme for any municipal councils.³¹⁹

The Integrated Framework for Waste Management also establishes an increased landfill fee of €45 per tonne of waste as of January 1, 2026, up from €20 per tonne of waste at the time of the law’s enactment in 2021.³²⁰ It is unclear whether Greece had implemented this increase as of March 2026. The landfill fee is proposed to increase to €55 per tonne of waste starting January 1, 2027.³²¹ The Integrated Framework for Waste Management also states that landfill fees will be placed in a special account maintained by the Hellenic

Recycling Agency and may be allocated to local authorities to strengthen waste prevention and separate waste collection activities.³²² While separate waste collection is mandated by the Waste Framework Directive³²³ and the Integrated Framework for Waste Management,³²⁴ Greece's implementation for bio-waste, including food waste, has not been fully completed and practices vary by municipality.³²⁵

In summary, the Waste Framework Directive requires Member States to ensure that significant food waste generators propose donation agreements with food redistribution organizations to redirect surplus food to those in need, in line with the new binding food waste reduction targets. While Greece has developed strategies to improve waste management and prevent waste generation, its implementation of related efforts such as a pay-as-you-throw scheme and separate waste collection are incomplete. Greece could benefit from greater efforts to apply the waste management hierarchy, including enacting an organic waste ban to impose penalties for sending food to landfills and/or requiring certain entities to donate surplus, edible food. Greece also must require significant food waste generators to propose donation agreements to intermediaries, such as food banks and food redistribution organizations, to comply with the requirements of the Waste Framework Directive's 2025 amendment.

FOOD WASTE DETERRENCE POLICIES RECOMMENDATIONS

1. IMPLEMENT A PAY-AS-YOU-THROW SCHEME AND APPLY SEPARATE WASTE COLLECTION REQUIREMENTS

Under the Waste Framework Directive, Greece is required to set up separate waste collection for bio-waste, including food waste, in addition to other waste streams (e.g., paper, metal, plastic, and glass).³²⁶ The average composition of municipal waste in Greece is 44.3% organics, which likely includes food surplus suitable for donation or food waste that would be better suited for non-landfill uses, such as composting or anaerobic digestion.³²⁷ Currently, Greece's implementation of separate waste collection has been limited to pilot programs operating at the municipal level.³²⁸

Pilots of door-to-door separate waste collection systems in Greece show positive results, and participants are satisfied with the provision of infrastructure such as bins and color-coded bags (e.g., brown for bio-waste, blue for recyclables).³²⁹ However, municipalities are primarily responsible for implementing waste management practices and data suggest that the cost of separate waste collection is a barrier.³³⁰ As discussed in the Integrated Framework for Waste Management, Greece could implement a pay-as-you-throw scheme to further disincentivize landfill use and promote proper waste separation practices. To facilitate this, Greece could use revenue generated from increased landfill fees to provide the necessary infrastructure for municipalities to implement separate waste collection.

2. IMPLEMENT A FOOD DONATION REQUIREMENT FOR ACTORS ALONG THE SUPPLY CHAIN

Under the Waste Framework Directive's 2025 amendment, Greece must ensure that economic operators with a significant role in food waste generation propose donation agreements to intermediary organizations to redirect safe, surplus food to those in need. To implement this, Greece should develop criteria to determine which entities have a significant role in food waste prevention and generation and, as such, will be required to propose donation agreements to food banks or other intermediaries. These entities could include, for example, supermarkets, food retailers, and food manufacturers.³³¹

In addition, Greece can take a further step by requiring specific categories of food waste generators (e.g., businesses of a certain size) to donate surplus food items that remain safe for human consumption. For example, provisions could require restaurants, grocers, and other establishments that sell retail or wholesale food to package and donate all safe food items that are prepared but not sold or consumed.

Some Member States have enacted food donation requirements to reduce FLW. France's Law on Fighting Against Food Waste obligates supermarkets of more than 400 square meters to establish relationships with relevant charitable organizations to donate surplus food.³³² As of 2020, this donation requirement also applies to operators in the agrifood industry with an annual turnover exceeding €50 million and operators in collective catering that prepare more than 3,000 meals per day,³³³ and the penalty was increased.³³⁴ Several other Member States have followed suit. For example, in the Czech Republic, Law No. 180/2016 on foodstuffs and tobacco requires food retailers with supermarkets of more than 400 square meters to redistribute food.³³⁵

3. ENACT AN ORGANIC WASTE BAN TO DIVERT FOOD WASTE FROM LANDFILLS

In addition to implementing the strategies already laid out in the NWMP, the NWPP, the National Strategy for Circular Economy, and the National Action Plan for the Circular Economy, Greece should consider enacting an organic waste ban that prohibits food waste generators from disposing food waste in landfills. The ban could include a phased-in approach, subjecting different groups of waste generators to the ban on different dates, which would provide time to prepare for compliance. Enforcement of the organic waste ban could include monetary penalties for noncompliance. For example, Ecuador bans the destruction of food that is fit for human consumption and includes a hierarchy of alternative uses such as donation to a food bank, composting, and animal feed.³³⁶ The law applies to a broad range of actors, including food businesses, donation-receiving organizations, food donors, and intermediary organizations.³³⁷ As with landfill fee collection, revenue from monetary penalties for violating the destruction of safe, surplus food could be used to further invest in infrastructure to enhance waste management practices throughout Greece.

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.³³⁸ Access to public and private funds, including contributions from the EU Investment Bank, are referenced in the EU Green Deal "Farm to Fork" strategy.³³⁹ Further, EU-wide funds exist, such as the Programme for the Environment and Climate Action (LIFE)³⁴⁰ and the European Agricultural Fund for Rural Development (EAFRD),³⁴¹ and various topical EU funding programs for sustainable food systems, environmental protection, food security, and more.³⁴²

The European Social Fund Plus (ESF+) is the EU's main funding instrument for investing in the well-being of people.³⁴³ 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.³⁴⁴ The ESF+ brought together four funding instruments that were separate in the program period of 2014 to 2020.³⁴⁵ The ESF+ is administered 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.³⁴⁶

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.³⁴⁷ 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.³⁴⁸ 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.³⁴⁹ In 2022, Member States distributed 62 million meals using ESF+ funds.³⁵⁰

Greece does not have a grant fund specifically targeting FLW prevention or food donation efforts. However, the Green Fund (GRFU), established under Law 3889/2010,³⁵¹ supports a broad range of environmental protection measures, which could include initiatives related to FLW.³⁵² The GRFU is implemented by the MEEN and the fund provides grants and technical assistance for initiatives that promote and restore the environment and address climate change.³⁵³ Local government organizations, public and private companies, public benefit organizations, and other organizations dedicated to the public sector are eligible for funding under the GRFU.³⁵⁴

In 2022, the GRFU provided €18 million to fund projects in the range of €1,000 to €1.2 million.³⁵⁵ The nonprofit organization Boroume (“We Can”) received a €49,850 award to implement a research and information campaign to reduce food waste in Greek households.³⁵⁶ Other GRFU grants support waste management and circular economy initiatives throughout Greece.³⁵⁷

Both the EU and Greece provide government grants and incentives that can be used for FLW prevention and reduction. Whereas some EU-wide funds are available specifically for FLW initiatives, Greece’s GRFU addresses broader sustainability issues and advances environmental protection.

GOVERNMENT GRANTS AND INCENTIVES POLICY RECOMMENDATIONS

1. PROVIDE TARGETED GRANT FUNDING FOR FOOD DONATION AND FOOD RECOVERY ACTIVITIES

While Greece’s GRFU supports environmental protection initiatives and EU funds such as the ESF+ can be used for food relief activities, Greece lacks grant funds aimed specifically at encouraging food donation and improving food recovery efforts and infrastructure. In addition, the current funding streams are open to a wide range of applicants, including those focused on environmental issues unrelated to FLW.³⁵⁸ To ensure that funding supports actors directly involved in food donation and recovery, a narrowly tailored grant scheme could limit eligibility criteria to include agricultural producers, food businesses, intermediary organizations such as food banks, and distributors. Agricultural producers might significantly benefit from such assistance, as many are reluctant to donate surplus fruits and vegetables because of the costs associated with storage, handling, and transportation. By making available dedicated support to address these barriers, the government would make food donation more feasible, thus reducing food waste.

For example, as part of Canada’s Food Policy, the Department of Agriculture and Agri-Food Canada created the Local Food Infrastructure Fund (LFIF) to support projects that strengthen food security through the purchase

of infrastructure and equipment to increase access to local, nutritious, and culturally appropriate food.³⁵⁹ 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.³⁶⁰ Eligibility for LFIF assistance is limited to Indigenous communities, governments, or nonprofits; nonprofit organizations with a mandate to provide community food services; or municipal administrations.³⁶¹ While activities must prioritize food production to advance equity in order to be eligible for LFIF assistance, awardees may use funds to purchase and install equipment to process, store, and transport food.³⁶² The government of Greece could increase the amount of food being redistributed by offering similar financial assistance to food donation actors for infrastructure or logistical needs.

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

In addition to financial grants or support, Greece could implement 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. Greece should set up a recognition program with clear, objective requirements for food system actors to be acknowledged as community champions that donate food or develop innovative ways to reduce FLW. This initiative could take the form of a certification 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.³⁶³ As part of the law’s implementation, actors in the donation process, including donors and food redistribution organizations, can receive a certification for excellence in reducing FLW and donating food.³⁶⁴ Actors may be granted this certification by creating platforms to link food donors with charities or developing campaigns to educate the public about FLW reduction, among other efforts.³⁶⁵ Greece could create a similar certification program to recognize food systems actors that stand out in their initiatives, whether that be through the creation of innovative solutions to reduce FLW or by engaging in food donation.

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.³⁶⁶ Entities are subject to the CSRD if they: (1) are “large”³⁶⁷ 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.³⁶⁸ 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.³⁶⁹ Under ESRS E5 relating to resource use and circular economy,

entities that have determined this matter to be 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 nonrecycled waste.³⁷⁰ The first set of CSRD reports by covered businesses on financial year 2024 were published in 2025.³⁷¹

In November 2025, the European Parliament amended the CSRD to reduce the scope of companies subject to reporting requirements under the Directive.³⁷² The amendments 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.³⁷³

In addition to the CSRD, which requires reporting by individual companies, the Waste Framework Directive requires Member States to measure and report on FLW at each stage of the food supply chain.³⁷⁴ 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.³⁷⁵ 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.³⁷⁶ 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.³⁷⁷ Unlike the CSRD, individual companies are not required to report on FLW under the Waste Framework Directive.³⁷⁸ Under the 2025 amendment of the Waste Framework Directive, Member States must now use these data to monitor progress toward binding food waste reduction targets.³⁷⁹

Greece enacted Law 5164/2024 to give effect to the CSRD, requiring companies to report on environmental impacts, social policies, and governance initiatives on a staggered compliance schedule.³⁸⁰ Entities subject to the regulations will report on a double materiality basis, disclosing both the risks they face from climate change (financial materiality) and the impacts they may have on climate and society (impact materiality).³⁸¹

The Integrated Framework for Waste Management establishes that the General Secretariat for Coordinating Waste Management, as part of the MEEN, will measure and monitor food waste levels in line with the Waste Framework Directive.³⁸² Various specified entities—including food processors, markets, supermarkets, hotels with more than 100 beds, healthcare entities, hostels, catering businesses with an annual turnover of more than €300,000, and mass catering entities with an annual turnover of more than €500,000—are also required to register annual food waste generated and food surpluses made available as donations on an electronic waste registry platform.³⁸³

The most recent data from Greece's food waste reporting show that Greece generated more than 2 million tonnes of food waste in 2023.³⁸⁴ Of the sectors measured, households were responsible for nearly half of the total, with the processing and manufacturing sector generating the next most food waste.³⁸⁵ As of 2023, Greece generated the third most kilograms of food waste per inhabitant in the EU.³⁸⁶

In summary, the EU imposes requirements on individual entities through the CSRD, with large companies as the first group subject to reporting on Scopes 1, 2, and 3 emissions. The Waste Framework Directive requires Member States to measure and report food waste averages at each stage of the supply chain. Greece also requires specific entities such as food processors, supermarkets, and hotels to register the amount of food waste they generate and the amount of food surplus they donate annually using an electronic waste registry. While the EU is a leader on emissions, environmental, and food waste reporting, these measures can be strengthened by requiring waste-generating entities, regardless of size, to report on food waste annually and couple this effort with support and tools for smaller entities to comply with these requirements.

EMISSIONS, ENVIRONMENTAL, AND FOOD WASTE REPORTING RECOMMENDATIONS

1. EXPAND REPORTING REQUIREMENTS TO OTHER FOOD WASTE GENERATORS, SUCH AS RESTAURANTS AND AGRICULTURAL PRODUCERS

While the Integrated Framework for Waste Management requires certain entities to register the amount of food waste generated and food surpluses donated in an electronic waste registry each year, Greece should consider expanding the list of entities. For example, restaurants, agricultural producers, and schools could also be required to report these data annually. Extending reporting requirements to capture more waste-generating entities would provide a fuller picture of FLW in Greece and therefore better enable the country to develop targeted interventions for FLW prevention and reduction.

2. DEVELOP SECTOR-SPECIFIC GUIDANCE TO MAKE FOOD WASTE REPORTING MORE MANAGEABLE

Measuring and reporting FLW is a necessary step to determine where waste is produced along the supply chain and how best to address it. However, reporting requires resources and capacity to collect and manage data, which can impose burdens on smaller companies or organizations. Efforts to extend FLW reporting requirements to more actors throughout the food production and supply chain should be coupled with guidance for specific sectors to understand their obligations and how to comply with them.

For example, the UK-based organization WRAP developed guidelines on measuring and reporting food waste for various sectors, including hospitality and food service,³⁸⁷ growers of hand-harvested³⁸⁸ and machine-harvested³⁸⁹ crops, and meat³⁹⁰ and dairy³⁹¹ processors. These materials provide information about what is considered in scope for the purposes of food waste reporting in the UK (e.g., any food and inedible parts sent to food waste destinations, including landfills, incineration, and crops left in the field, among others).³⁹² WRAP also provides templates for recording data to assist sector actors to report FLW in a uniform manner.³⁹³

Greece could mirror WRAP's approach by developing and disseminating sector-specific guidance to the entities required to report on their FLW and surplus food redistribution under the Integrated Framework for Waste Management. The guidance could include a template for registering FLW data in the electronic waste registry as well as tools for specific actors to accurately measure and report. For example, for agricultural producers, the guidelines could walk through the planning process for measuring FLW, such as determining when to measure FLW each year, calculating waste based on the size and yield of a plot, and identifying equipment needed to conduct measurements.

CONCLUSION

This Guide identifies Greece's current laws, policies, and programs related to FLW and food donation and offers tailored recommendations to improve the food donation policy landscape. While the government of Greece 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 and climate mitigation benefits 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 Greece.

Greece can advance its goals to improve waste management and transition to a circular economy by enacting legislation that minimizes obstacles to food donation and requires significant food waste generators to donate food and reduce FLW. Laws providing tax incentives for businesses that donate food, liability protection for donors and intermediaries, dedicated government grants and incentives, and regulations and guidance that clarify food safety and date labeling for 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 Greece'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 Greece, donors, intermediaries, and policymakers should consult the laws identified in this Guide and seek additional legal counsel, if necessary.

ENDNOTES

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- ² *Id.* at 29.
- ³ HARVARD LAW SCHOOL FOOD LAW AND POLICY CLINIC, *Keeping Food Out of the Landfill: Policy Ideas for States and Localities* (2016), https://chlp.org/wp-content/uploads/2013/12/Food-Waste-Toolkit_Oct-2016_smaller.pdf at 1.
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- ¹¹ EUROPEAN COMMISSION, *EU Actions Against Food Waste*, https://ec.europa.eu/food/food/food-waste/eu-actions-against-food-waste_en (last visited Jan. 9, 2026).
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- ¹³ EUROSTAT, *Inability to afford a meal with meat, chicken, fish (or vegetarian equivalent) every second day* (last updated Nov. 14, 2025), https://ec.europa.eu/eurostat/databrowser/view/ilc_mdes03/default/table?lang=en. Food insecurity is defined as the inability to afford a meal with meat, chicken, fish, or a vegetarian equivalent every second day.
- ¹⁴ 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 the 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.
- ¹⁵ FLPC would like to express its gratitude to Food Bank Greece as well as many other businesses, research institutions, and government departments and agencies that shared input with the FLPC team.
- ¹⁶ Approval of the National Waste Management Plan, 2020 (Act 39/2020), 3082 (Greece), <https://ypen.gov.gr/wp-content/uploads/2021/02/%CE%B5%CE%B3%CE%BA%CF%81%CE%B9%CF%83%CE%B7-%CE%95%CE%A3%CE%94%CE%91.pdf>.
- ¹⁷ *Inability to afford a meal with meat, chicken, fish (or vegetarian equivalent) every second day*, *supra* note 13.
- ¹⁸ EUROPEAN COMMISSION, *Food Waste*, https://food.ec.europa.eu/food-safety/food-waste_en (last visited Jan. 9, 2026).
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