



THE GLOBAL FOOD DONATION POLICY ATLAS

Executive Summary: France

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

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

OVERVIEW OF EUROPEAN UNION LEGAL FRAMEWORK

The EU contains 27 sovereign, independent countries called Member States. Every action taken by the EU is founded on treaties that have been negotiated and approved by all EU Member States, and then ratified by their parliaments or by referendum. Several types of legal acts impact EU Member States. EU regulations bind all Member States directly. EU directives are laws that require Member States, or a specific group of Member States, to achieve a particular objective, often with the aim to align different national laws. Directives generally must be transposed into national law to become effective, and national authorities are free to decide how to adapt their laws to meet the stated goal. The EU may also issue recommendations for its Member States, but these lack binding legal force.

EUROPEAN UNION FOOD LOSS AND WASTE

As of 2024, 8.5% of the EU population could not afford a quality meal every second day. At the same time, around 59 million tonnes (~65 million tons) of food waste is generated annually, with associated costs estimated at €132 billion (~\$150 billion). According to the latest EU data, around 70% of total food waste arises at retail and consumption, with households generating more than half of total EU food waste (53%). The EU has taken significant steps to curb food loss and waste, primarily through the European Green Deal, which is complemented by the Circular Economy Action Plan (CEAP), the Zero Pollution Action Plan, and the Farm to Fork strategy. In 2016, as part of the CEAP, the EU established the EU Platform on Food Losses and Food Waste to support Member States and actors throughout the food supply chain to achieve Sustainable Development Goal (SDG) 12.3—to halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains. Additionally, under the EU Waste Framework Directive (WFD), Member States must follow a waste management hierarchy, which prioritizes food waste prevention and classifies food disposal as a last resort, and must reduce food waste in food processing and manufacturing sectors by 10% as well as food waste in retail, restaurants, food service, and household sectors by 30% by 2030. By June 2027, Member States must also require surplus food generators to propose donation agreements with food recovery organizations.

FRANCE FOOD LOSS AND WASTE

France By the Numbers

- Population: **66,792,845**
- GDP: **\$3.16 Trillion**
- Poverty Rate: **15.4%**
- Prevalence of Food Insecurity: **16%**
- Global Food Security Index: **80.2**
- Food Sustainability Index: **72**
- FLW estimates: **9.7 million tonnes/year (~10.7 million tons/year)**

In 2023, France generated an estimated 9.7 million tonnes (~10.7 million tons) of food waste. Within this figure, 3.8 million tonnes (~4.2 million tons) were edible, such as leftover packaged meals. Although the nation's first food waste law in 2016 led to significant decreases in food waste, it has recently been on the rise, increasing from 129 kilograms per capita in 2021 to 142 kilograms per capita in 2023.

Despite recent trends, France has been a global pioneer in food waste reduction policies. In 2013, France launched the National Pact to Combat Food Waste, which brought together stakeholders across the food chain to make voluntary commitments to reduce food waste by 50% in the food distribution and catering sectors by 2025, and by 50% in consumption, production, processing, and commercial catering sectors by 2030. In 2016, France passed the Garot law, which mandated large retailers to donate unsold

food, and the law has expanded over time to cover more surplus food generators. Combined with other efforts, including tax benefits for food donations, organic waste recycling mandates, and grants for food redistribution organizations, France has demonstrated a strong commitment to preventing and reducing excess food waste.



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
Strong Policy	Strong Policy	Strong Policy	No Policy	Limited Policy	No	Strong Policy	Strong Policy	Moderate Policy

FRANCE SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN FRANCE	RECOMMENDATION
National Food Loss and Waste Laws, Policies, or Strategies	<p>The National Strategy for Food, Nutrition, and Climate 2025/2030, which determines the strategic direction of food policy, includes food waste reduction goals and actions for both the supply side and consumer sector.</p> <p>The current National Food Program, which will be implemented through 2030, operationalizes the National Strategy by assigning food waste reduction goals to specific government agencies, setting timelines, and tracking measures of success.</p>	<p>Relaunch the National Pact to Combat Food Waste (last operative in 2020) to reinvigorate food waste reduction momentum across the country.</p> <p>Reestablish the General Assembly on Food (<i>Etats Généraux de l'alimentaire</i>) with a focus on food recovery and food waste reduction.</p>
Food Safety for Donations	<p>The EU General Food Law Regulation and Hygiene Package sets the foundation for food law by outlining principles for matters relating to food and food safety along all stages of production and distribution. The EU Guidelines on Food Donation clarify relevant provisions of EU Food Law as they relate to the charitable donation of food.</p> <p>The French government has not codified any specific national food donation safety requirements, but the government has verified and endorsed food donation safety guidance compiled by four of the largest food banks in France. The guidance offers legal and regulatory explanations, questions to guide hazard analyses, and best practices for handling food donations. Notably, this guidance focuses on food aid organizations and does not provide information for food donors.</p>	<p>Provide clarifying guidance on food donation safety for food businesses, since many food businesses are legally required to donate surplus food products. In the guidance, ANSES and the Ministry of Agriculture should address food safety considerations in storing, handling, and delivering food donations. This would help to ensure that food donations remain safe to consume for recipients and could also encourage more food donations by donors who are not required to donate by law.</p>



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<p>Date Labeling</p>	<p>In accordance with EU Regulation No. 1169/2011, France requires most pre-packaged food products to be labeled with either a quality-based “best before” date (<i>la date de durabilité minimale</i> [DDM]) or a safety-based “use by” date (<i>la date limite de consommation</i> [DLC]).</p> <p>Whereas food products may be sold or donated after their DDM, France prohibits the sale or donation of foods past their DLC. France also prohibits the application of date labels on certain products such as fresh fruits and vegetables, baked foods, salt, or sugar.</p> <p>To reduce confusion about the meaning of date labels, France allows the application of explanatory phrases to DDM labels, such as “This product may be consumed after this date.”</p>	<p>Provide guidance to help manufacturers determine which date label to apply to food products. This can clarify legal and regulatory requirements for businesses and reduce the chances that shelf-stable foods are labeled with DLC labels.</p> <p>Promote education and awareness among consumers about the meaning of date labels to reduce confusion. Education is critical to ensure that consumers recognize the difference between the DDM and DLC labels. Greater clarity can also help ensure that safe, edible food products that are past their DDM are donated, not wasted.</p>
<p>Liability Protection</p>	<p>France does not have a “Good Samaritan” law to protect food donors and redistribution organizations from liability for harms that may be suffered by a recipient of donated foods. However, donors will not be held liable if the food products they donate are safe and edible at the time of donation.</p>	<p>To further encourage the donation of safe, wholesome surplus food, offer liability protection to food donors and intermediary organizations that follow the requisite food safety procedures and act in good faith.</p>
<p>Tax Incentives</p>	<p>France’s General Tax Code offers tax reductions for food donations to food recovery organizations. Individual donors may claim 75% of the value of the donation up to €1,000, and 66% for the rest of the donation, up to 20% of annual taxable income. Corporate donors may claim 60% of the value of donated food as a tax reduction up to the greater of €20,000 or 0.5% of annual income; donation values that exceed the cap can be carried forward for up to 5 years.</p> <p>For corporate donors, the value of food donations includes the cost-price of the food products, which is the total cost the donor accumulates in acquiring, storing, and transporting the donated goods.</p>	<p>Increase the cap on tax reductions for corporate donors to further incentivize food donation. The current 0.5% annual revenue cap for corporations is low, and so a higher cap can make donating food a more cost-effective alternative to wasting food.</p>



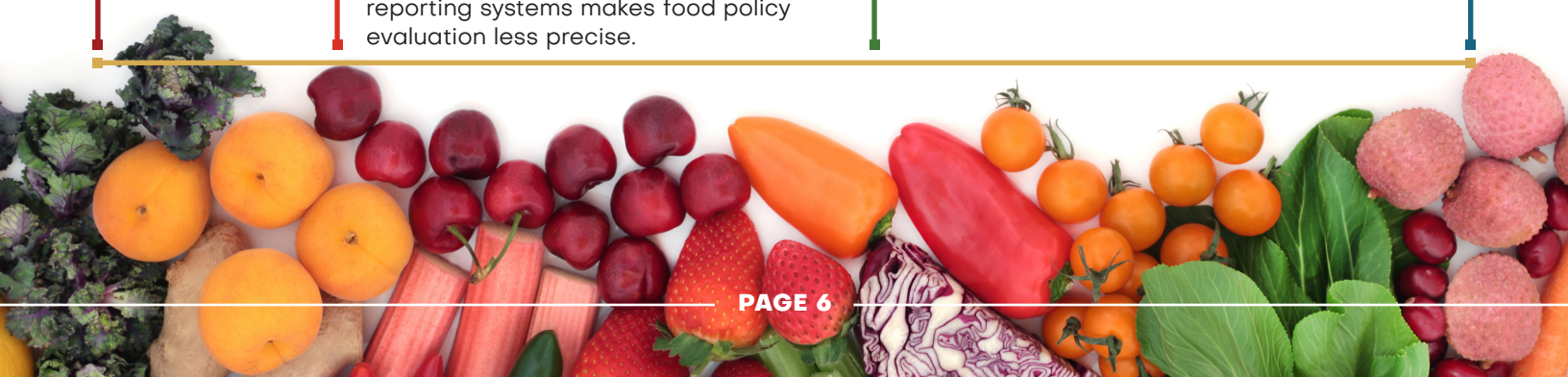
FRANCE SUMMARY OF POLICY RECOMMENDATIONS

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Tax Barriers	<p>France's value-added tax (VAT) scheme grants a VAT exemption with the right to deduct for food donations, allowing donors to recover costs without making recovery organizations pay VAT upon receipt. To claim a right to deduct, donors must provide their food donations to "public utility" organizations that serve the public interest, which includes food recovery organizations.</p> <p>Any time an entity donates food and deducts their input VAT, the beneficiary organizations must issue a certificate of receipt to document the donation. Organizations receiving donations totaling over €153,000 per year must publish and certify their financial accounts with the clerk of the commercial court of France.</p>	<p>Enact a national "Good Samaritan" law that provides liability protection for food donors and intermediary organizations. The law should shield those that act in good faith when donating food, similar to provisions in the United States, where both donors and intermediary organizations are protected, or Italy where only food donors are protected from liability. This will reassure potential donors and redistribution organizations, increasing food donations and reducing legal concerns that prevent participation in food recovery efforts.</p>
Food Waste Deterrence Policies	<p>The EU Waste Framework Directive (WFD) requires Member States to monitor and reduce food waste at each stage of the supply chain. Per a 2025 WFD amendment, Member States must also follow binding food waste reduction targets in food processing and manufacturing (10%) and retail, restaurants, food services, and households (30%) by 2030. Member States must also require surplus food generators to propose donation agreements with food recovery organizations by June 2027.</p> <p>France requires all waste generators to sort and recycle organic waste. This law was phased in over time, allowing businesses and residences time to prepare for the requirements, and the law also required the government to provide outlets for organic waste recovery, such as composting bins.</p> <p>France also requires some surplus food generators to donate food to recovery organizations. This law applies to food retail businesses over 400 m², mass caterers that serve over 3,000 meals a day, and agri-food businesses and wholesalers with annual turnover greater than €50 million.</p>	<p>Maximize the effect of food waste diversion efforts by expanding the food donation requirements to include more surplus food generators, such as hotels, event venues, and smaller retailers. This expansion should be coupled with coordination with the food recovery sector to ensure that recipient organizations have the necessary infrastructure and capacity in place to handle and manage greater food donation quantities.</p>



FRANCE SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN FRANCE	RECOMMENDATION
Government Grants and Incentives	<p>France has a multitude of funding sources available to support food waste reduction and food recovery. EU-level funding, such as the ESF+ fund, InnovFin, and the European Circular Bioeconomy Fund, can support food waste reduction and food systems innovation.</p> <p>The French government also offers funding through a variety of programs. These include the French National Food Program (implemented locally by the Territorial Food Projects and regionally by Food Waste “RÉGAL” Networks), the Waste Fund, the Circular Economy Fund, the Green Fund, and the Eat Better for All grant program.</p> <p>The Ministry of Ecological Transition and other delegated certification bodies can award businesses with the Anti-Food Waste Label. Businesses can be awarded up to three “stars” in this tiered program depending on their commitment and actions to reduce food waste.</p>	<p>Provide targeted grant funding specifically to support food recovery projects. Eligibility could be limited to agricultural producers, food donors, recovery organizations, and distributors, and could provide funds for storage, handling, and transportation costs.</p>
Emissions, Environmental, and Food Waste Reporting	<p>France is subject to the EU Corporate Sustainability Reporting Directive (CSRD) and the EU Waste Framework Directive (WFD). Under the CSRD, individual companies meeting certain criteria must report on their waste generation and diversion. Under the WFD, France is required to use a standardized system to measure food waste more broadly at each sector of the food supply chain.</p> <p>France was one of the first countries to begin implementing the CSRD requirements through a 2023 ordinance. As for WFD requirements, France does not yet require businesses to track their food waste generation. Also, France has not yet incorporated the WFD’s measurement methodology into government tracking systems. The lack of widespread food waste tracking and reporting systems makes food policy evaluation less precise.</p>	<p>Establish standardized food loss and waste reporting systems, as required by the WFD. While other policies have led to a food waste-focused environment in the country, a lack of reporting means that France does not have clear, up-to-date information on where policies or programs may be falling short. Standardized measurement systems would help fill this gap in the French food waste policy ecosystem.</p>



FRANCE FOOD DONATION POLICY: HOW DOES IT COMPARE?

France shows a strong commitment to food donation and to reducing food waste. In addition to complying with most EU-level requirements, France has promulgated a series of national strategies and programs around food waste, mandated large businesses to donate surplus food, required organic waste recycling, offered donation tax reductions, removed tax barriers to food donation, and provided numerous grants and incentives to support the regional and local implementation of food donation and food waste reduction practices. Even so, the existing legal framework relevant to food donation can be further strengthened by renewing prior national food waste reduction commitments, adopting official food donation safety standards, clarifying date labeling methodologies, offering liability protection to donors and food recovery organizations, improving tax reductions for food donations, expanding food donation requirements, requiring standardized food waste data reporting, and targeting funding to support food recovery organizations. Ultimately, France is a global pioneer in food donation and food waste reduction policy, and the country can continue building upon its strong foundations by engaging with food recovery stakeholders and further expanding its policies.

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



BACKGROUND INFORMATION: MAJOR LEGAL ISSUES IMPACTING FOOD DONATION

Date Labeling

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

Food Safety for Donations

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

Liability Protection for Food Donations

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

Tax Incentives and Barriers

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

Donation Requirements or Food Waste Penalties

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

Government Grants and Incentives

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

Emissions, Environmental, and Food Waste Reporting

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