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**FOOD
DONATION
LAW AND
POLICY**

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Authors

This report was written by the following staff and students at the Harvard Law School Food Law and Policy Clinic (FLPC): Akif Khan, Katie Curran, Lulu August, Bianca Hsieh, and Emily Broad Leib.

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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 <https://chlpi.org/food-law-and-policy/>.



About The Global FoodBanking Network

The Global FoodBanking Network supports community-driven solutions to alleviate hunger in more than 40 countries. While millions struggle to access enough safe and nutritious food, nearly a third of all food produced is lost or wasted. GFN is changing that. GFN believes food banks directed by local leaders are key to achieving Zero Hunger and building resilient food systems. For more information, visit www.foodbanking.org.



About the European Food Banks Federation

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



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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's (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 France, where 9.7 million tonnes (~10.7 million tons) of food is wasted every year.¹² This Guide and others for countries in the European Union were created as a partnership between the Harvard Law School Food Law and Policy Clinic (FLPC) and the European Food Banks Federation (FEBA). This initiative 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.¹³ FLPC and FEBA, in collaboration with members in France,¹⁴ 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 France.

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). In France these include the *Garot* Law (2016), which mandates that covered food businesses donate unsold food;¹⁵ the Anti-Waste for a Circular Economy Law (2020);¹⁶ and tax benefits for food donations.¹⁷

After providing initial commentary on FLW and food recovery in the EU and France, 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 FRANCE

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.¹⁸ Nearly 59 million tonnes (~65 million tons) of food waste is generated annually, with associated costs estimated at €132 billion (~\$150 billion).¹⁹ According to the latest EU data, around 70% of total food waste arises at the retail and consumption stages, with households generating more than half (53%).²⁰

The European Green Deal

The European Green Deal introduced a robust and multisectoral framework to transition Europe into the first climate-neutral continent by 2050.²¹ 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.²²

The overarching Green Deal is complemented by the new Circular Economy Action Plan (CEAP),²³ the EU Action Plan: “Towards Zero Pollution for Air, Water, and Soil,”²⁴ and the Farm to Fork Strategy, which focuses on sustainable, equitable, and healthy food systems.²⁵ 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,²⁶ and section 2.5 of the Farm to Fork Strategy states that tackling FLW is key to achieving sustainability in the food system.²⁷

To address this issue in the EU, and in line with UN SDG 12.3, the Council of the European Union and the European Parliament amended Directive 2008/98/EC,²⁸ also known as the Waste Framework Directive, introducing binding national food waste reduction targets to be met by the end of 2030.²⁹ 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.³⁰ The amendment also obligates Member States to require food business operators to propose donation agreements to food redistribution organizations to safely redistribute surplus food.³¹

EU Platform on Food Losses and Food Waste

The 2015 EU Circular Economy Action Plan called on the European Commission to establish a platform dedicated to food loss and waste prevention.³² As a result, the EU established the Platform on Food Losses and Food Waste (hereinafter the “Platform”) in 2016 with a mandate to run until 2021. It was

subsequently re-established in 2022 for a second mandate until 2026.³³ 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.³⁴ During its first mandate, the Platform produced a document on the redistribution of surplus food throughout Member States³⁵ and recommendations for food waste prevention.³⁶ 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.³⁷

During its second mandate, the Platform plans to conduct research on consumer food waste and understanding of date labeling as well as share best practices for food loss and waste reduction among members of the food supply chain.³⁸ It will also support legislative proposals for the Farm to Fork Strategy.³⁹

Food Insecurity and Waste in France

In 2023, France generated 9.7 million tonnes (~10.7 million tons) of food waste.⁴⁰ Within this figure, 3.8 million tonnes (~4.2 million tons) was edible (e.g., leftover packaged meals).⁴¹ The largest producers of edible food waste were households at 35%, followed by the postharvest agricultural sector at 26%.⁴² After the first food waste law in France was introduced in 2016,⁴³ the country saw an initial decrease in food waste,⁴⁴ an increase in food donation frequency,⁴⁵ a decrease in food donation volumes (suggesting an improvement in food waste prevention earlier in the food chain),⁴⁶ and a continuous decrease in methane emissions.⁴⁷ Recently, however, food waste has been on the rise again in France. Food waste levels went up from 129 kilograms per capita in 2021 to 142 kilograms per capita in 2023.⁴⁸

Despite this trend, many people in France are in need of food aid. According to a July 2025 study, up to 16% of the French population is food insecure.⁴⁹ The study notes that those suffering from food insecurity in France often have to restrict their diets and reduce the quality, quantity, and frequency of their meals.⁵⁰ Alongside food insecurity, the poverty rate in France is on the rise as well. In 2023, the poverty rate reached 15.4% of the population, which is the highest it has been since 1996.⁵¹

However, France has made significant strides to combat food waste and reduce food insecurity. These include the *Garot Law (loi Garot)*, which mandates that supermarkets of a certain size donate unsold food;⁵² the *EGAlim Law*, which aims to balance trade relations in the agricultural and food sectors and ensure healthy, sustainable, accessible food for all;⁵³ the *Anti-Waste for a Circular Economy Law (la loi anti-gaspillage pour une économie circulaire)*;⁵⁴ tax benefits for food donations;⁵⁵ and organic waste recycling mandates.⁵⁶ These and other policies are described in more detail below, alongside policy recommendations to further reduce food waste and support people in need.

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.⁵⁷

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.⁵⁸ 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.⁵⁹ Finally, Member States and the European Commission implement EU law.⁶⁰

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.⁶¹ 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.⁶² 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.⁶³ Secondary legislation (regulations, directives, and decisions) is derived from the principles and objectives set out in the treaties.⁶⁴

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.⁶⁵ 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.⁶⁶ Finally, the EU may issue recommendations for its Member States, but these lack binding legal force.⁶⁷

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 2002.⁶⁸ 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.⁶⁹ In addition, the law establishes requirements for food safety and traceability, including imports and exports, and outlines operator responsibilities for ensuring compliance.⁷⁰ In 2004 the EU adopted a new food safety framework known as the Hygiene Package, which went into effect on January 1, 2006.⁷¹ This “package” of regulations outlines specific food safety rules for the entire food chain, from production to consumption,⁷² 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.⁷³

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.⁷⁴ 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.⁷⁵ Another amendment to the Hygiene Package was adopted in 2021 to allow the freezing of meat during the retail stage under certain conditions to preserve the safety of food for redistribution.⁷⁶

Waste Framework Directive

Under the 2008 Waste Framework Directive (WFD), Member States must apply the following waste management hierarchy: prevention, preparing for reuse, recycling, recovery, and disposal.⁷⁷ The WFD defines biowaste as “biodegradable garden and park waste, food and kitchen waste from households, restaurants, caterers and retail premises and comparable waste from food processing plants.” It encourages the separate collection and treatment of biowaste for composting and digestion or other environmentally safe methods of treatment or repurposing.⁷⁸

In 2018, the WFD was revised to specifically require Member States to monitor and reduce food waste at each stage of the supply chain.⁷⁹ It requires Member States to prepare food waste prevention programs, encourage food donation, and provide incentives for the application of the waste hierarchy.⁸⁰ The WFD also explicitly prioritizes human consumption over animal feed or nonfood reprocessing such as composting and anaerobic digestion.⁸¹

As mentioned earlier, in October 2025 the Council of the European Union and the European Parliament amended the WFD to include binding food waste reduction targets to be met by each Member State at a national level by the end of 2030.⁸² 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.⁸³ 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.⁸⁴ Member States have until June 17, 2027, to update their national laws in accordance with the revised WFD.⁸⁵

Food Donation Guidelines

On World Food Day in 2017 (October 16), the European Commission adopted the EU Guidelines on Food Donation⁸⁶ as part of the CEAP.⁸⁷ Developed in consultation with the EU Platform on Food Losses and Food Waste,⁸⁸ the guidelines aim to facilitate the recovery and redistribution of safe, surplus food to those in need.⁸⁹ 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).⁹⁰ The guidelines also seek to ensure a “common interpretation” of the relevant EU laws by the regulatory authorities in Member States.⁹¹ 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.⁹²

OVERVIEW OF FRANCE’S RELEVANT LEGAL FRAMEWORK

The French Republic is a decentralized, semipresidential republic that follows a civil law system.⁹³ The legal system in France follows a strict hierarchy of norms, starting with the French Constitution. The current Constitution, adopted in 1958, outlines the structure of the executive, legislative, and judicial branches.⁹⁴ While it takes precedence over all other laws in France,⁹⁵ it can also be amended by the French Parliament under specific conditions.⁹⁶ After the Constitution, in order of authority, comes EU law and other international treaties.⁹⁷ These sources of law hold precedence over all national laws except the Constitution.⁹⁸ After EU law and other international treaties comes “organic laws” (*loi organique*), a specific form of national legislation that concern only the functions and procedures of government.⁹⁹ Next are “ordinary laws” (*loi ordinaire*), which are regular laws passed by the French Parliament, and regulations (*règlements*) passed by the executive

branch, which have equal legal footing.¹⁰⁰ According to the Constitution, Parliament has the jurisdiction to create laws concerning a broad but specific set of issues such as civil rights, criminal law, and the electoral system to name a few.¹⁰¹ Any matters that are not delegated to Parliament fall within the scope of the executive branch.¹⁰² Parliament can also allow the executive branch to legislate on a specific matter for a specific time through an “ordinance” (*ordonnance*).¹⁰³ Finally, case law (*la jurisprudence*) and legal writing by scholars (*la doctrine*) provide influential, nonbinding interpretations of the law.¹⁰⁴

Executive Branch

In France the executive branch is made up of the president of the Republic, or head of the state (“*le Président de la République*”), and the government (“*Gouvernement*”), which consists of the prime minister, the Council of Ministers, and their respective ministries.¹⁰⁵ The president is elected by direct popular vote and can serve up to two consecutive five-year terms.¹⁰⁶ As the head of the executive branch, the president has specific presidential responsibilities, can wield some regulatory power, and must lead specific bodies of government.¹⁰⁷ Some of these powers and responsibilities include appointing the prime minister,¹⁰⁸ chairing the Council of Ministers,¹⁰⁹ acting as the commander-in-chief of the armed forces,¹¹⁰ enacting legislation,¹¹¹ and dissolving the National Assembly.¹¹²

The prime minister oversees the government—meaning that the prime minister ensures the execution of laws¹¹³—and implements legislation.¹¹⁴ The number, role, and purview of the other ministers are directly determined by the prime minister,¹¹⁵ though the president must actually appoint the ministers and the rest of the government on the prime minister’s recommendation.¹¹⁶ Unlike the president, the prime minister may introduce bills into Parliament.¹¹⁷

As mentioned previously, the executive branch may enact regulations, and these come in different forms. The president and prime minister may issue decrees (*décrets*),¹¹⁸ and the rest of the government may issue orders (*arrêtés*).¹¹⁹

Legislative Branch

The Parliament is a bicameral legislature consisting of the upper house (the Senate, or *Sénat*) and the lower house (the National Assembly, or *Assemblée Nationale*).¹²⁰ There are 348 members of the Senate, and they are indirectly elected every six years through a college of grand electors.¹²¹ There are 577 members of the National Assembly, referred to as deputies, and they are elected every five years through direct, universal suffrage.¹²² Both houses work to pass legislation, monitor government activities, and assess public policies.¹²³

While both houses engage in the legislative procedure, the National Assembly is granted two unique powers: the ability to have the final say in the event of disagreement with the Senate¹²⁴ and the right to call a motion of no confidence in the government.¹²⁵ The president of the Republic may declare the dissolution of the National Assembly (after consulting with the prime minister and the presidents of the two houses of Parliament),¹²⁶ but the Senate cannot be dissolved.¹²⁷ On the other hand, the president of the Senate assumes the functions of the president of the Republic if the latter is unable to perform them.¹²⁸

Judicial Branch

The Constitutional Council (*Conseil constitutionnel*) is the highest constitutional authority. It consists of nine members, with three appointed by the president of the Republic, three by the president of the National Assembly, and three by the president of the Senate to serve nine-year terms.¹²⁹ They rule on a range of political matters, including the constitutionality of laws, protection of rights and freedoms,¹³⁰ and the preservation of fair and transparent elections.¹³¹

The rest of the French judicial system is divided into two separate judicial bodies: one for administrative law and one for ordinary law. The Council of State (*Conseil d’État*) is the highest court of administrative law, which rules on issues concerning the powers of the public sector.¹³² On the other hand, the Court of Cassation (*Cour*

de Cassation) is the highest court of ordinary law, and it presides over judicial issues concerning civil, trade, labor, and criminal law.¹³³

Local Government

There are three levels of local authority: regional, departmental, and communal (municipal).¹³⁴ At each level residents elect a board of councilors for six-year terms, who in turn appoint the president of the Regional Council, the president of the Departmental Council, and the mayor of the commune, respectively.¹³⁵ There are 13 metropolitan regions and five overseas regions, 101 departments, and nearly 35,000 communes. Some communes form intercommunal associations. In addition to carrying out parliamentary laws, councilors enact programs directly related to their local scope,¹³⁶ including but not limited to urban planning, school operation, and public infrastructure maintenance.¹³⁷

Local Authorities in the Fight Against Food Waste

Local authorities in France play an essential role in the fight against food waste. Under the constitution, local authorities have a right to “free administration,” allowing them to adapt their public policies to the needs of their territory.¹³⁸ However, local governments may only legislate on issues within their legal jurisdiction. Often, due to their authority over and proximity to collective catering and waste management,¹³⁹ local authorities have taken varied actions to combat food waste in these areas.

First, local authorities are often directly involved in collective catering such as in school cafeterias, hospital and healthcare facility cafeterias, and government buildings. To support food waste reduction in these settings, local authorities have implemented a number of initiatives, including adapting portion sizes, improving the quality of meals, measuring food waste, training staff, and raising awareness among users. Each level of local government (regional, departmental, and communal) is responsible for a different level of the school system, so food waste reduction in school is handled by the relevant authority: regional governments for high schools,¹⁴⁰ departments for middle schools,¹⁴¹ and communes (municipalities) for grade schools.¹⁴²

Second, local authorities are also responsible for the collection and treatment of household waste.¹⁴³ They can develop measures to reduce waste such as sorting biowaste at the source, individual or collective composting, and, in some territories, incentive pricing that encourages households to reduce their waste.¹⁴⁴

Local authorities can also raise awareness and help educate the public. They can organize information campaigns, lead educational workshops in schools, or participate in national and European events dedicated to reducing food waste. Finally, they can support local actors committed to the fight against food waste, in particular food aid associations, solidarity grocery stores, food donation initiatives, and projects promoting short supply chains.¹⁴⁵

Thus, through enacting policies and programs relevant to food waste prevention, management, awareness-raising, and support, local authorities are establishing themselves as major players in France’s food waste reduction efforts. While various local authorities use different strategies and initiatives, all innovative and effective actions taken at the local level in the fight against food waste contribute to a more sustainable food system.

Key National Ministries and Agencies for Food Waste and Recovery

Ministry of Agriculture, Agri-Food, and Food Sovereignty

(Ministère de l'Agriculture, de l'Agro-alimentaire et de la Souveraineté alimentaire)

The Ministry of Agriculture, Agri-Food, and Food Sovereignty implements policies and programs relating to food safety management, “education and research, and economic and environmental performance of businesses.” To carry out these mandates, it implements food inspections across the supply chain, supports innovative research in the “agronomic, biotechnological, and veterinary” fields, and boosts economic activity of agricultural businesses.¹⁴⁶ This ministry also implements France’s key food waste provisions, including the requirement for select food businesses to donate surplus, edible food to recovery organizations.

Directorate General of Food

(Direction générale de l'alimentation, or DGAL)

Housed under the Ministry of Agriculture, Agri-Food, and Food Sovereignty, DGAL is the agency responsible for risk management in the food system in France.¹⁴⁷ DGAL’s mission is to “monitor the quality and safety of food at each stage of the food chain, from the raw materials necessary for growing plants and breeding of livestock to the moment the food is sold to the consumer”¹⁴⁸ and to ensure the health and protection of animals and plants within the food system.¹⁴⁹ To carry out this mission, DGAL inspects stakeholders involved in the production, processing, and distribution of food as well as those involved in importing or exporting food at the country’s borders through a network of decentralized offices.

Ministry of Ecological Transition, Biodiversity, and International Negotiations on Climate and Nature

(Ministère de la Transition écologique, de la Biodiversité et des Négociations internationales sur le climat et la nature)

This ministry is responsible for developing France’s sustainable development, climate action, and biodiversity conservation policies and for reducing regional disparities on these topics both domestically and overseas. It also leads France’s diplomacy and international negotiations in climate and nature forums.¹⁵⁰

Agency for Ecological Transition

(Agence française de l'environnement et de la maîtrise de l'énergie, or ADEME)

ADEME works to help France adapt to climate change by decreasing energy consumption, spurring renewable energy development, and reducing greenhouse gas emissions.¹⁵¹ It also plays a significant role in aligning the food system to the nation’s environmental goals. It promotes sustainable foods and dietary practices, supports ecofood labeling programs to help consumers make informed decisions, monitors the food system’s carbon footprint, funds local and private initiatives to establish a circular economy, and issues guidance on sustainable packaging practices.¹⁵²

General Commission for Sustainable Development

(Commissariat général au développement durable, or CGDD)

Under the oversight of the Ministry of Ecological Transition, CGDD works to ensure that the ecological transition is integrated across public policy, the economy, and local authorities. It employs economic models and environmental evaluation data and mobilizes citizens, businesses, and territories to achieve sustainability objectives.¹⁵³

Key National Ministries and Agencies for Food Waste and Recovery (Continued)

Ministry of the Economy, Finance and Industrial, Energy and Digital Sovereignty

(Ministère de l'Économie, des Finances et de la Souveraineté industrielle, énergétique et numérique)

This ministry has four central missions: to drive France's economic strategy, implement France's budget, protect consumers against fraud, and foster business development. It does so by promoting competitive and green economic policies, managing public finances, overseeing compliance with antifraud laws, and supporting businesses as they adapt to new environmental and digital realities.¹⁵⁴

General Directorate for Competition, Consumer Affairs and Fraud Control

(Direction générale de la concurrence, de la consommation et de la répression des fraudes, or DGCCRF)

Under the Ministry of the Economy, Finance and Industrial, Energy and Digital Sovereignty, the DGCCRF helps ensure that businesses comply with regulations. It creates and implements consumer protection policies, sanctions deceptive commercial schemes, implements labeling rule compliance, monitors public procurement practices, oversees private contractual relations to ensure competitiveness, and combats money laundering.¹⁵⁵

Ministry of Health, Families, Autonomy, and People with Disabilities

(Ministère de la Santé, des Familles, de l'Autonomie et des Personnes handicapées)

This ministry prepares and implements the government's policy in the areas of public health, disease prevention, and the organization of the healthcare system.¹⁵⁶ It regulates the safety of certain food products, including sweeteners, energy drinks, and mushrooms, in coordination with EU standards and promulgates nutrition guidance.¹⁵⁷

Agency for Food, Environmental and Occupational Health and Safety

(Agence nationale de sécurité sanitaire de l'alimentation, de l'environnement et du travail, or ANSES)

ANSES is responsible for risk assessment in France's food system. Established by Ministerial Order No. 2010-18 in January 2010, ANSES works closely with the Ministry of Health to provide independent, scientific risk assessments across the environmental, workplace safety, and food sectors.¹⁵⁸ To carry out its mission, ANSES conducts research on food contaminants, provides scientific analysis to support other government agencies, and strategizes to protect the safety of the food system.¹⁵⁹ Although risk assessment and risk management are treated as two distinct domains of responsibility in France's food safety system, a substantial amount of interagency collaboration exists in practice. For example, DGAL and the Ministry of Agriculture refer many matters each year to ANSES for scientific appraisal.¹⁶⁰

Directorate-General for Social Cohesion

(Direction générale de la cohésion sociale, or DGCS)

DGCS designs and manages public policies that improve the lives of people living in poverty, the elderly, people with disabilities, and children and families.¹⁶¹ This directorate works under the supervision of the ministries responsible for labor, equality, health, and autonomy.¹⁶² In relation to the food system, DGCS heads food aid initiatives in France such as implementing the European Social Fund Plus (ESF+).¹⁶³

Ministry of National Education and Youth

(Ministère de l'Éducation nationale)

The Ministry of National Education and Youth is a key player in reducing food waste and establishing a sustainable food system in France.¹⁶⁴ It ensures the education of all students in sustainable development and environmental protection, which includes education about the food system.¹⁶⁵ Also, as the designated governmental entity behind the operations of more than 60,000 educational institutions in France,¹⁶⁶ the ministry supports school systems as they work with local authorities to combat food waste in school cafeterias.

LEGAL ISSUES RELEVANT TO FOOD DONATION

The EU sets baseline legal requirements for Member States with regard 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 France’s current status on each legal issue and offer tailored recommendations for improving France’s legal and policy landscape to encourage greater food donation and further prevent and reduce FLW.

LEGAL ISSUE AREA RANKING AT A GLANCE

National FLW 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	Strong	Strong	No Policy	Limited	No	Strong	Strong	Moderate

NATIONAL FLW STRATEGY

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 addressed and sets concrete targets.

France has developed a comprehensive national strategy to combat food waste through a series of interconnected strategies, programs, and agreements. First is the National Strategy for Food, Nutrition, and Climate 2025/2030 (*Stratégie nationale pour l'alimentation, la nutrition et le climat 2025/2030*, or SNANC).¹⁶⁷ Built upon contributions from stakeholders throughout the food system,¹⁶⁸ the SNANC recognizes the impact of the food system on greenhouse gas emissions, human health, biodiversity, food sovereignty, and nutrition.¹⁶⁹ Of the 20 goals outlined in the SNANC, two focus on food waste reduction. The first food waste goal is to mobilize the entire food supply chain to reduce food waste by strengthening food waste reduction laws, supporting monitoring and tracking of food waste, funding regional organizations, and developing food waste reduction training and education.¹⁷⁰ The second food waste goal is to raise awareness about and support consumers in reducing food waste by facilitating date label education and implementing national food waste awareness campaigns.¹⁷¹

Next, the National Food Program (*Programme national pour l'alimentation*, or PNA),¹⁷² originally passed in 2010 and updated three times since, operationalizes the strategic aims of the SNANC, addressing virtually

all dimensions of food in France.¹⁷³ The current version of the PNA (PNA 4) will be implemented from 2026 through 2030 and reaffirms food waste reduction as a priority for France.¹⁷⁴ The PNA 4 assigns food waste reduction goals to specific government agencies, sets timelines, and decides on and tracks indicators of success.¹⁷⁵ It builds upon the progress of previous PNAs, including the elevation of the “fight against food waste” as a central theme.¹⁷⁶

Finally, the Directorate General for Food helped organize the National Pact to Combat Food Waste (*Le Pacte national de lutte contre le gaspillage alimentaire*, or the Pact). It was originally launched in 2013 and was renewed once for 2017 to 2020.¹⁷⁷ The Pact brought together 60 stakeholders from across the food system and set up voluntary commitments aimed at two goals: (1) to reduce food waste by 50% in the food distribution and catering sectors by 2025 and (2) to reduce food waste by 50% in the consumption, production, processing, and commercial catering sectors by 2030.¹⁷⁸ While the Pact successfully gathered actors across the food system, facilitated cross-collaborative discussions, and enabled the co-construction of food waste objectives, an assessment of the Pact by the Ministry of Agriculture determined that it has not yet led to significant operational or material progress on food waste reduction.¹⁷⁹ Discussions to officially renew the Pact once again are ongoing, but previous signatories are continuing their efforts across all food waste commitments.¹⁸⁰

The development of these plans and the relationships between them have resulted in the establishment of a strong, coordinated strategy in France to combat food waste across the supply chain and in the consumer sector.

NATIONAL STRATEGY POLICY RECOMMENDATIONS

1. RENEW THE NATIONAL PACT TO COMBAT FOOD WASTE AND REESTABLISH THE GENERAL ASSEMBLY ON FOOD TO REINVIGORATE MOMENTUM ON FOOD WASTE REDUCTION

The two editions of the National Pact to Combat Food Waste were huge steps forward in emphasizing health and food security, boosting the economy through food waste reduction measures, and building a more efficient and sustainable food system. However, this initiative is not being currently implemented. Food recovery organizations, government representatives, and French food waste experts note that the loss of the Pact has stalled much of the momentum behind food waste reduction in the country. With food waste on the rise again in France, now is the time to relaunch this successful national initiative.

Alongside this relaunch, the government of France could support the reestablishment of the General Assembly on Food (*États généraux de l'alimentation*).¹⁸¹ This initiative, launched in 2017, created a forum for stakeholders across the food system to discuss relevant issues related to food production, manufacturing, transportation, retail, and consumption. If the General Assembly on Food were reestablished, the government could ask stakeholders about food waste strategies, policies, and goals to determine what actions and supports might be most beneficial. In gathering stakeholders, the government would bring like-minded people together to drive food waste reduction efforts forward.¹⁸²

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. It also established the European Food Safety Authority to provide scientific analysis of food safety issues.¹⁸³ The General Food Law Regulation establishes criteria for determining the safety of a food product, requires traceability, and places the onus of compliance with food safety regulations on business operators.¹⁸⁴ In January 2006 the EU implemented a new set of food safety regulations called the Hygiene Package to harmonize national regulatory frameworks related to food hygiene across Member States.¹⁸⁵

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

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

As of January 1, 2024, food safety in France is solely under the purview of the Directorate General for Food (DGAL) in the Ministry of Agriculture.¹⁹⁰ Previously, responsibility for food safety was shared among the Ministry of Agriculture and the Ministry for the Economy, but this reorganization strengthened and standardized inspection procedures and safety controls.¹⁹¹ ANSES, a public administrative body focused on protecting the populace from health risks, supports DGAL’s food safety monitoring.¹⁹² While DGAL is in charge of ensuring the compliance of businesses with food safety requirements, ANSES is charged with scientific assessments, monitoring, and guidance to reduce the incidence of health hazards.¹⁹³

France adheres to the Hygiene Package and all implementing regulations, so any government body enforcing food safety will ensure compliance with those EU requirements.¹⁹⁴ National decrees supplement these regulations, where allowed by the Hygiene Package, to adapt EU regulations to particular French policy interests.¹⁹⁵ DGAL, as the current appointed government regulator for food safety, publishes the tools and procedures that it uses to assess compliance with the Hygiene Package and national decrees.¹⁹⁶ DGAL also makes public the official results of food safety inspections.¹⁹⁷

The government of France has not codified any specific food safety requirements for donated food outside of transposing the EU Guidelines on Food Donation.¹⁹⁸ However, the Ministry of Agriculture has published a number of “Good Hygiene Practice Guides” that provide sector-specific advice to companies to support compliance with food safety requirements, and in 2022 it published a guide for food donation.¹⁹⁹ This guide, titled the “National Guide to Good Hygiene Practices and the Application of HACCP Principles: ‘Food Aid,’” was prepared by four of the largest food recovery organizations in France and validated by the government bodies responsible for food safety.²⁰⁰ The goal is to “help authorized food aid stakeholders apply regulatory provisions on hygiene and food safety”²⁰¹ and provide step-by-step hazard analyses for each step of food donation (i.e.,

internal transport, primary and secondary storage, handover to distributors, and delivery of product to food aid beneficiaries).²⁰² The guide also contains 17 “practical sheets” that cover the objectives, key considerations, and recommendations relevant to a variety of food donation topics, including the repackaging of food products, cleanliness instructions for staff, pest control planning, and best practices for food aid volunteers.²⁰³ This thoroughly prepared guidance comprehensively outlines how food aid organizations can ensure that food products meant for donation comply with all food safety requirements. Notably, the guidance document is only geared toward food aid organizations, not toward food businesses or food donors.

FOOD SAFETY POLICY RECOMMENDATIONS

1. PROVIDE CLARIFYING GUIDANCE TO FOOD BUSINESSES ON FOOD SAFETY FOR DONATIONS

Currently, the government of France does not provide any food safety guidance to food businesses that donate food. This is especially an issue since many food businesses are *required* to donate food products.²⁰⁴ Food donors are therefore operating only under the food safety requirements set by the EU Guidelines, which do not speak directly to the nuances of French food donation requirements or to the separate French regulations clarifying the Hygiene Package requirements.²⁰⁵ In addition, other potential donors of food such as hotels, event centers, schools, individuals, and covered entities that fall below donation thresholds may be deterred from donating because they do not have proper guidance on how to safely handle food before donating.

France can help correct this by issuing guidance specifically for food donors. The Ministry of Agriculture should publish the guidance as part of its “Good Hygiene Practice Guides,” and it should outline all food safety considerations for storing, handling, and delivering food donations to food recovery organizations. ANSES should also verify this guidance to ensure that all recommendations are scientifically sound. By issuing guidance for required food businesses and other food donors, France can ensure that as much food as possible is safely and responsibly donated from a greater variety of donors, further reducing food waste and increasing the amount of food aid available.

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 to ensure that donated food 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 on 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.

For the vast majority of foods, however, date labels indicate freshness or quality rather than food safety. Manufacturers use a variety of quality-based measures to determine the timeframe for dates, most of which reflect when the food will be at its “peak quality.”²⁰⁶ Nevertheless, global trends indicate that consumers generally incorrectly view date labels as indicators of safety rather than quality. In the United Kingdom, for example, researchers found that consumers discarded close to 20% of food that they could have eaten due to confusion over date labeling.²⁰⁷ Similarly, 88% of Americans report that they throw away food after the expiration date passes due to safety concerns, even if there is minimal risk of a foodborne illness at that time.²⁰⁸

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

The FIC Regulation requires that all mandatory food information be marked in an easily visible location,²¹⁵ including in any special storage conditions or conditions of use.²¹⁶ It also lists food products that are not required to have a “best before” date, including fresh fruits and vegetables, wines, beverages with 10% or more of alcohol, pastries, vinegar, cooking salt, sugar, confectionary products, and chewing gum.²¹⁷ While date labels are not required for these products, they also do not appear to be prohibited, which could result in different labeling practices. The FIC Regulation further states that most of its provisions do not apply to nonprepackaged goods “unless Member States adopt national measures.”²¹⁸ This gives 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 covered in the EU Guidelines on Food Donation. The guidelines clarify that while food past its “use by” date can pose safety concerns, food past its “best before” date is still safe for consumption “on the condition that storage conditions are respected and packaging is not damaged.”²¹⁹ The guidelines additionally state that, with respect to the donation of foods labeled with a “use by” date, the donor should “ensure that there is sufficient shelf-life available upon the delivery of such products to... organizations in order to allow for their safe distribution and use by the final consumer prior to the indicated ‘use by’ date.”²²⁰ The guidelines explicitly state that food may be marketed beyond its “best before” date, so long as it is still safe and its presentation is not misleading.²²¹

The guidelines refrain from providing specific instructions on how long after the “best before” date food may still be donated, but they do state that eggs may be donated for food redistribution past the 21-day limit on selling eggs to consumers as long as the charitable organization receiving the eggs processes them with heat treatment before giving them to consumers.²²²

In accordance with EU regulations, France requires most prepackaged food products to be labeled with either a “best before” date (*date de durabilité minimale*, or DDM) or a “use by” date (*date limite de consommation*, or DLC).²²³ The DLC is a safety-based date label and applies to foods that are highly perishable and would therefore pose an immediate danger to human health past the date.²²⁴ ANSES completely restricts the sale of any DLC-labeled food product after the date passes.²²⁵ A DDM-labeled product, on the other hand, does not present the same risk to a person who consumes it after the date passes, meaning it can be donated after that date.²²⁶ A manufacturer or distributor that mislabels food products, including those labeled with incorrect dates, may be held liable.²²⁷

To reduce unnecessary food waste caused by consumer confusion over the meaning of date labels, France has passed supplementary date labeling policies. First, whereas EU regulations simply provide a list of products upon which date labels are *not required* (such as fresh fruits and vegetables, bakery goods, salt, or sugar),²²⁸ the Senate has *completely outlawed* the application of a date label to any of those listed products.²²⁹ Second, France allows an explanatory phrase to accompany a DDM label to further clarify the meaning of the label to consumers under the Law Relating to the Fight Against Waste and the Attempt to Create a Circular Economy (*La loi relative à la lutte contre le gaspillage et à l’économie circulaire*, or AGECL Law) from 2020.²³⁰ The phrase can be either the exact phrase “For optimal taste,” a phrase with an equivalent meaning to “This product may be consumed after this date,” or both phrases.²³¹ This supplemental statement should help consumers

better understand that the food is safe to consume past-date, which reduces food waste caused by consumer confusion.

Limitations on the donation of past-date food products in France apply based on the type of label and product. French law does not allow the sale or donation of products past their DLC and imposes fines even for the negligent distribution of expired goods with a DLC label, regardless of the actual state of the food product.²³² A product with a DDM label can generally still be sold or donated after the date passes²³³ as long as the donor follows all protocols to ensure the food is still safe to consume.²³⁴

In summary, French law follows EU guidance in allowing the donation of food past its quality-based DDM as long as the food is still safe for human consumption. However, food beyond its safety-based DLC cannot be sold or donated. For food products without date labels, food donors and food redistribution organizations in France should conduct visual and taste checks before donating or distributing food to beneficiaries.²³⁵

DATE LABELING POLICY RECOMMENDATIONS

1. PROVIDE GUIDANCE TO BUSINESSES ON WHICH DATE LABEL TO APPLY TO THEIR FOOD PRODUCTS

While food manufacturers and distributors must ensure that food products are labeled accurately, there is no specific or standardized process by which manufacturers determine whether a product is required to have a DLC label or a DDM label. Government agencies in France provide useful guidance to consumers on interpreting date labels,²³⁶ but there is not much guidance available to ensure that date labeling practices are streamlined across food businesses. Guidance can clarify the meaning of legal requirements, which in turn can reduce the chances that shelf-stable foods are labeled with “use by” date labels and thrown out instead of sold or donated.

The government could establish a set of standard procedures for food manufacturers and distributors to follow in applying date labels to food products and provide guidance on determining the appropriate label. For example, the United Kingdom’s Department for Environment, Food & Rural Affairs (DEFRA) and the Food Standards Agency published guidance²³⁷ that explains the meaning of date labels and specific date label requirements.²³⁸ The guidance also helps food manufacturers decide which date labels to apply by including checklists and a decision tree that directs manufacturers to the appropriate label through a series of questions.²³⁹ Standardizing procedures and providing guidance reduces confusion for food manufacturers while also helping retailers, food recovery organizations, and consumers better understand food date labels.

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

Even with a dual date labeling scheme in place, consumers may still incorrectly assume that all date labels indicate safety rather than quality. Since the law in France already delineates these two types of labels, supporting or establishing national education campaigns directed at consumers would clarify how to treat food with a quality label versus a safety label.

One example of an effective education campaign is Too Good To Go’s “Look, Smell, Taste, Don’t Waste” initiative, supported by more than 500 brands across 15 countries.²⁴⁰ 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 (DDM).²⁴¹ Supporters include popular brands like Nestlé, Danone, and

PepsiCo.²⁴² Since the campaign’s launch, more than 6 billion product packs have featured the label.²⁴³

The government could run a food waste education campaign and invite or incentivize businesses to collaborate in promoting better understanding of date labels. For example, Food Waste Free United, a public-private partnership in the Netherlands, collaborated with Too Good To Go and the Federation of Dutch Grocery and Food Industry (FNLI) to launch the Date Labelling Coalition.²⁴⁴ Members of the coalition, including manufacturers and supermarkets like Unilever and Lidl,²⁴⁵ committed to achieving five goals by July 2027.²⁴⁶ These goals include refraining from adding a “best before” date on products of their own brand where no date of minimum durability is required, adding 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 their own products, and collaborating with EU-based members of the coalition to expand the list of products that do not require a “best before” date under annex X of EU Regulation 1169/2011.²⁴⁷

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.²⁴⁸ 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, 2026.²⁴⁹ The new Product Liability Directive provides that “economic operators are liable for damage caused by defective products.”²⁵⁰ An economic operator is defined as “a manufacturer of a product or component, a provider of a related service, an authorized representative, an importer, a fulfilment service provider or a distributor.”²⁵¹ 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.²⁵²

Section 4 of the EU Guidelines on Food Donation outlines the determination of primary responsibility and liability should food safety issues arise.²⁵³ 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.”²⁵⁴

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.²⁵⁵ 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.²⁵⁶ 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,”²⁵⁷ as Member State public health authorities “will investigate the whole food supply chain in order to identify the origin and cause of the problem.”²⁵⁸

Some Member States have enacted liability protection laws or established formal partnership agreements²⁵⁹ 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.²⁶⁰

At the time of this writing, Italy is currently the only Member State with a Good Samaritan Law (L.155/2003)²⁶¹ that provides clear legal protection to food donors that donate to registered nonprofit organizations “of social utility.”²⁶² L.155/2003 characterizes nonprofit organizations “of social utility”²⁶³ 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.

Liability for injuries caused by food products in France is addressed under the French Civil Code’s “Liability for Defective Products” chapter,²⁶⁴ which explicitly defines a product as including “products of the soil.”²⁶⁵ The chapter establishes that a producer of a defective product that causes harm can be held liable for that harm, regardless of whether or not the producer has a contract with the victim.²⁶⁶ A product is defective when it does not provide the safety that can be legitimately expected from the product, taking into account all circumstances surrounding the harm, such as the presentation of the product and the time the product was made available to the victim.²⁶⁷ If a plaintiff can prove the damage, the defect in the product, and the causal link between them, the producer will be held strictly liable.²⁶⁸

The chapter also provides defenses for producers, such as demonstrating that the defect causing the damage did not exist when the product was put into circulation, or that the defect arose after distribution.²⁶⁹ These defenses could be particularly significant for food donations, as defects may result from improper handling or storage by intermediaries rather than an existing flaw at the time of donation. Consequently, this provision in the chapter could alleviate concerns about liability for actors along the food donation supply chain.

In summary, there is no liability protection in EU law, as this is reserved as a matter of national competence.²⁷⁰ France, like many Member States, has not enacted any liability protection laws for food donors or food redistribution organizations. However, under the relevant provisions of the “Liability for Defective Products” chapter of the French Civil Code, defenses are available to food donors, so liability should not be a major concern. Notwithstanding this, enacting specific protections for food donations could offer greater clarity and assurance to food donors and food redistribution organizations.

LIABILITY PROTECTION POLICY RECOMMENDATIONS

1. TO FURTHER ENCOURAGE THE DONATION OF SAFE, WHOLESOME, SURPLUS FOOD, OFFER LIABILITY PROTECTION TO FOOD DONORS AND FOOD REDISTRIBUTION ORGANIZATIONS

To reassure both food donors and food redistribution organizations, the government of France could adopt legislation that protects them from liability for any harms caused by donated food if they act in good faith and follow all required food safety procedures.²⁷¹ This type of liability protection would be similar to those offered in a growing number of other countries.

For example, in the United States, the Bill Emerson Good Samaritan Food Donation Act protects both food donors and nonprofit food recovery organizations from civil or criminal liability if donated food—which is either offered for free or at a “Good Samaritan reduced price” that merely covers the cost of handling and transporting it—later causes harm to recipients as long as the donation was made in good faith.²⁷² The donor must donate food products that meet all food safety standards imposed by federal, state, and local regulations.²⁷³ Donors are entitled to protection even when they donate foods that contain flaws that make them unmarketable so long as they meet the safety requirements.²⁷⁴ Individual donors can only receive liability protection if they donate food to a nonprofit organization that distributes the food to needy individuals,²⁷⁵ but “qualified direct donors,” including for example retailers, restaurants, or higher education institutions, may donate directly to needy individuals and still receive liability protections.²⁷⁶ An exception to this liability protection exists when a recipient of donated food is harmed as a result of acts or omissions constituting gross negligence or intentional misconduct.²⁷⁷ In France a similar exception could exclude donors or organizations that did not follow the requisite food safety requirements.²⁷⁸

Brazil has passed a similar liability protection law. The Food Waste and Donation Law protects food donors and food redistribution organizations from liability if a beneficiary alleges harm arising from donated food unless the beneficiary proves the harmful food was provided in an act of malice.²⁷⁹ Similar to the US law, this law allows for both direct donations and donations made through intermediaries such as food banks and provides liability protection for donors and intermediaries.²⁸⁰

Among Member States, Italy is the only one that has passed a liability protection law. Italy's "Good Samaritan Law" (L. 155/2003) recognizes food banks as the final link in the food donation supply chain²⁸¹ and prevents beneficiaries of food banks from filing lawsuits against food donors.²⁸² As a result, food donors are only liable for food safety requirements to food banks rather than to individual consumers of food bank provisions.²⁸³ In practice, this means that beneficiaries can hold food banks liable for harm caused by the food, but they cannot hold food donors themselves liable. Since food banks already ensure proper safety and hygiene standards after receiving donations, this legislation simply provides an extra layer of assurance to donors, further encouraging them to donate food. Ultimately, the law promotes food donation without sacrificing safety.

By enacting similar liability protections, France could provide food donors and/or food recovery organizations with clear, broad protection for donations that meet the requisite food safety standards. This liability protection should not be absolute, and food donors and intermediaries should not be shielded from legal and financial responsibility if they demonstrate a high degree of disregard for potential harm when handling, storing, or transporting food prior to delivery. In addition, liability protection must be coupled with efforts to make food donors and other stakeholders aware of the protections.²⁸⁴

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.²⁸⁵ Some Member States have incorporated tax incentives for food donation activities into their national legislation.

In France the General Tax Code offers tax reductions²⁸⁶ to both corporations and individuals for donations made to charitable entities. Corporate donors that provide donations to philanthropic, social, or humanitarian organizations can claim a tax reduction based on the value of the donation.²⁸⁷ For the portion of a donation under €2 million, a corporate donor can claim 60% of the donation value as a reduction on taxes owed; for the portion above €2 million, a corporate donor can claim 40% of the value as a reduction,²⁸⁸ up to the greater of €20,000 or 0.5% of annual income.²⁸⁹ In-kind or monetary donations made to nonprofits that provide meals to people in need—such as food banks and food recovery

organizations—allow donors a tax reduction of 60% of the donation value regardless of the total amount of the donation,²⁹⁰ but only up to the corporate limit of the greater of €20,000 or 0.5% of annual income.²⁹¹

For in-kind donations from corporate donors, such as a donation of food, the value of the donation includes its “cost price,”²⁹² or the total cost the donor accumulates in acquiring, storing, and transporting the donated goods. Any donation value that exceeds the cap can be carried forward for up to five years.²⁹³ A supermarket in France has calculated that this tax break lowered the cost of shipping for one ton of produce to a food recovery organization from €372 to €65.²⁹⁴

For individual donors, the tax incentives apply at different rates. For donations to philanthropic, social, or humanitarian organizations, an individual can claim a tax reduction up to 66% of the donation value,²⁹⁵ up to a limit of 20% of their annual taxable income.²⁹⁶ Individual donations to nonprofits that provide meals to people in need allow a tax reduction of 75% of the donation value, up to €1,000, and 66% for the rest of the donation,²⁹⁷ up to the overall individual limit of 20% of annual taxable income.²⁹⁸

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/EC¹⁰ of 28 November 2006²⁹⁹ 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.³⁰⁰ 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%.³⁰¹ According to annex III of the directive,³⁰² food in general is eligible for a reduced VAT rate, which generally cannot be less than 5%.³⁰³ 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.³⁰⁴ 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.³⁰⁵

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).³⁰⁶ 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.”³⁰⁷ 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.³⁰⁸ 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.³⁰⁹

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).³¹⁰ If a good is

zero-rated, the government does not tax its sale but instead 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.³¹¹ 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.³¹² In practice, the exemption with the right to deduct functions similarly to zero-rating all donated food products.

Food donations in France are exempt from VAT and may offer the right to deduct. Generally, donations of goods are exempt from VAT as long as they are not made in exchange for another good or service.³¹³ Food donations made to food recovery organizations fall into this category and are therefore exempt from VAT. To claim a right to deduct input VAT payments, donors must provide their donations to an officially recognized “public utility” organization that serves a humanitarian, educational, social, or charitable interest.³¹⁴ Food banks, however, do not need to be officially recognized as public utility organizations for the sake of this provision,³¹⁵ so all donations to food banks meet this first requirement. Further, food donations are only deductible if donors provide “unsold new food” to public utility organizations.³¹⁶ Donations of unsold, surplus food to food recovery organizations would fit within this framework. Donors can therefore deduct the value of input VAT paid to produce or purchase the food products they then donate.

Any time an entity donates food and deducts its input VAT, the beneficiary organizations must issue a certificate of receipt to document the donation.³¹⁷ The certificate must provide the following set of information about the donation: the name, address, and purpose of the beneficiary organization; a record of the organization’s official designation as a public utility organization; the name and address of the donor; and a detailed inventory of the donation, including the date, nature, and quantity of the products donated.³¹⁸ Donors and beneficiary organizations must then maintain these certificates and keep them available for government inspection for a period of up to six years after the donation is completed.³¹⁹

Organizations in France that receive tax-advantaged charitable donations may also be required to submit additional financial information to the government. Any organization that receives greater than €153,000 per year in tax-advantaged donations (e.g., food donations) must publish and certify its financial accounts.³²⁰ This requirement is similar to those imposed on for-profit companies, which must comprehensively file financial, managerial, supervisory, sustainability, and auditor-cleared annual reports to the clerk of the commercial court of France.³²¹ This level of administrative recordkeeping and assessment on a strict timeline can be burdensome for large companies, so it can become a serious obstacle for nonprofit food recovery organizations that receive donations.

In summary, tax incentives for food donation are not provided at the EU level. However, Member States can provide tax incentives for food donation through deductions and credits. In France tax credits are available for donations, and the cost-price of food donations is used to calculate the donation value. In terms of tax barriers, the EU requires VAT to be paid on food intended for donation if the VAT paid by the donor upon purchase is fully or partially deductible. Member States have the authority to zero-rate donated foods, exempt food donation as a non-VAT taxable event, or classify food donation as an exemption with a right to deduct. France has exempted food donations from VAT with the right to deduct. Organizations receiving food donations over a certain value each year must complete and file a series of administrative and recordkeeping documents, increasing the burden these organizations must withstand as they work to distribute food to recipients across the country.

TAX POLICY RECOMMENDATIONS

1. INCREASE THE CAP ON TAX REDUCTIONS FOR CORPORATE DONORS TO FURTHER INCENTIVIZE FOOD DONATIONS

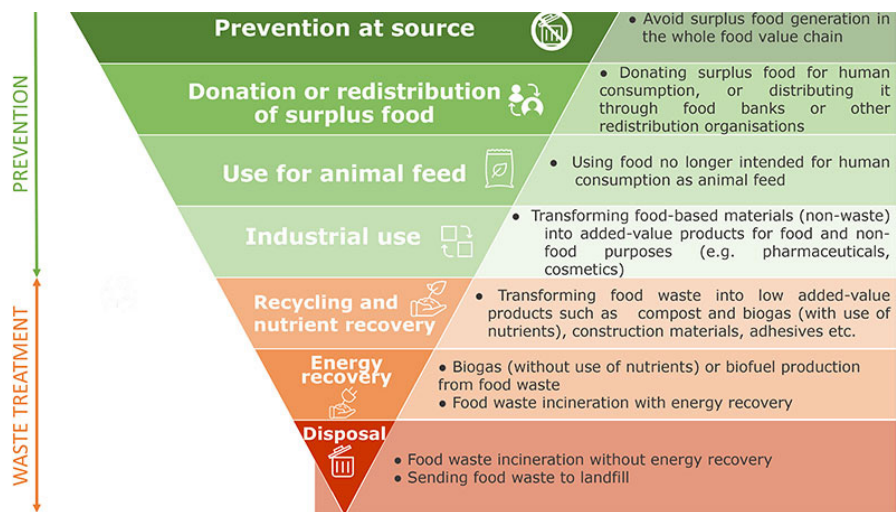
Although France offers tax reductions for food donations and bases the incentives on the cost-price of those donations, the cap on the tax reductions for corporate donors is quite low at only 0.5% of annual revenue or at €20,000 (whichever is greater). Low caps on tax incentives can make food donation a less financially efficient choice and therefore undermine the policy goal of incentivizing food donation, especially for donors that are not already required to donate under the *Garot* Law.

France can remedy this issue by introducing increased tax incentive caps for food donations to food recovery organizations. For example, in the United States tax incentives for food donations are provided in the form of a tax deduction. US taxpayers are eligible to claim both a general tax deduction for all in-kind charitable donations, capped at 10% of income for corporate donors, and an “enhanced tax deduction” for food donations, capped at 15% of income for corporate donors.³²² This enhanced deduction limit allows food businesses to surpass tax deduction limits only if they donate food. Applying this type of policy in France would allow food businesses to surpass the regular tax reduction limit of 0.5% of annual revenue for food donations made to food recovery organization. Adjusting the reduction cap would make food donations a more economical process for all food businesses that generate surplus food.

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 (WFD) requires Member States to adopt waste management plans and waste prevention programs.³²³ It also provides conceptual frameworks and definitions for Member States to use while implementing these initiatives.³²⁴ Foremost is the “waste management hierarchy” to be used when considering potential waste-reducing national policy.³²⁵ The European Commission adapted the waste management hierarchy to apply more directly to the food sector and called the new tool the “food use hierarchy” (pictured on the next page).³²⁶



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, and entered into force on July 5, 2020, modified the WFD to specify its scope.³²⁷ 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.”³²⁸ Under article 32, Member States are encouraged to actively prevent food waste, including providing incentives for the collection and safe redistribution of unsold food products at all stages of the food supply chain.³²⁹ The article also advocates for improved consumer understanding of “use by” and “best before” dates to reduce food waste.³³⁰

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.³³¹ 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.³³²

The WFD was updated once more by EU Directive 2025/1892, dated September 10, 2025, and entered into force on October 16, 2025.³³³ 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.³³⁴ 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.³³⁵ Member States have until June 17, 2027, to update their national laws in accordance with the revised WFD.³³⁶

France is a global pioneer in food waste reduction policies, having passed both an organic waste recycling requirement and a food donation mandate before many other countries. On the organic waste recycling front, France first began restricting the amount of organic waste that could be sent to landfills by passing a law in 2012 requiring large waste generators to sort and recycle their waste.³³⁷ Large waste generators are those that generate more than 120 tonnes (~132 tons) of organic waste per year.³³⁸ Over time, this requirement expanded, covering more entities and lowering waste generation thresholds with each iteration.³³⁹ As of December 31, 2023, the obligation to sort organic waste became mandatory for all businesses and individuals regardless of the volume of waste produced.³⁴⁰ By law the government is required to provide outlets for organic waste recovery³⁴¹ such as composting bins.³⁴² Thus, France’s requirement to divert organic waste from landfills now applies to all waste generators.

France has set up its organic waste recycling law with strong enforcement mechanisms. When commercial waste generators violate the organic waste recycling requirement and fail to source-separate and recycle their organic waste, they are subject to a €150,000 fine and up to four years in prison.³⁴³ However, some local authorities are not yet fully enforcing the organic recycling requirements while recycling infrastructure is still being put in place.³⁴⁴

As for food donation, France first enacted a food donation mandate in 2016, commonly referred to as the *Garot* Law.³⁴⁵ The EU hierarchy guides the *Garot* Law, ranking food waste management measures from most to least preferred, and instructs food distributors to reduce food waste by prioritizing actions in the following order: (1) prevention, (2) donation or transformation of unsold edible food to feed people, (3) recovery of food scraps for animal feed, and (4) use of food scraps for compost or energy recovery (especially methanation).³⁴⁶ Under the law, covered surplus food generators must propose agreements to eligible charitable organizations to facilitate the donation, recovery, and redistribution of unsold food.³⁴⁷ Further, the law prohibits these covered entities from destroying or deliberately making unsold food unfit for human consumption or any other form of food recovery, and it sets forth penalties for violations.³⁴⁸

Similar to the tiered and phased approach of the organic waste recycling requirements, the *Garot* Law was also introduced with a limited scope that expanded over time. In 2016 the law only applied to food retailers larger than 400 square meters.³⁴⁹ Three years later, regulations passed under the EGALim Law extended the food recovery contract obligation and the ban on destroying unsold, edible food to more surplus food generators.³⁵⁰ Under the regulations, the *Garot* Law requirements then began to cover mass collective caterers (e.g., institutional cafeterias such as those in businesses, hospitals, and schools) that prepare more than 3,000 meals daily and operators in the agrifood industry with annual turnover exceeding €50 million.³⁵¹ In 2020 the number of covered entities increased once again as the Law Relating to the Fight Against Waste and the Attempt to Create a Circular Economy (*La loi relative à la lutte contre le gaspillage et à l'économie circulaire*, or AGECLaw) further extended the obligations of the *Garot* Law to food wholesalers with more than €50 million of annual revenue.³⁵²

The *Garot* Law's multiple phases were also designed with enforcement mechanisms. Failure to comply with the food recovery requirement constitutes a third-class offense and includes potential fines.³⁵³ There are also fines for destroying unsold food products fit for consumption, which may reach up to 10% of the distributor's annual revenue and shall be "proportionate to the seriousness of the facts observed, in particular to the number and volume of the products in violation."³⁵⁴ Failing to propose a food donation agreement is a fifth-class offense, punishable by €1,500, which can be increased to €3,000 for repeat offenses.³⁵⁵

Although the *Garot* Law requires food distributors to propose a food recovery contract, it does not mandate the frequency or amount of food donation. This lack of specification means that some businesses can technically comply with the law's requirements by simply proposing agreements with food recovery organizations, even if no food is actually recovered. However, the *Garot* Law still provides a useful framework for promoting responsible corporate behavior by formalizing the expectation of food donation. Further, the Ministry of Agriculture provides model donation agreements for each donor sector, created in consultation with professional actors and food aid associations.³⁵⁶ These agreements clarify the responsibilities of each party to ensure the effectiveness of the donation and compliance with the regulatory framework, particularly with regard to food safety, food quality, and tax reduction. Also, according to figures from recent studies on the effectiveness of the law, donated food in France increased almost immediately after the law was passed. Food donations grew from 36,000 tons to 46,000 tons between 2015 and 2017, an increase of almost 28%.³⁵⁷

France has also implemented policies to promote the donation of high-quality food to food recovery organizations. After the *Garot* Law passed, food recovery organizations noticed a reduction in the quality of food donations,³⁵⁸ and government studies corroborated those concerns, finding that many food donations reaching food recovery organizations were not nutritionally dense, were close to expiry, or actually needed to be disposed.³⁵⁹ Thereafter, France passed a law requiring covered food retail businesses to have a designated

staff person responsible for coordinating and implementing a food donation quality management plan.³⁶⁰ The plan must ensure food is properly sorted and donated at least two days prior to the “use by” date (DLC) to guarantee ample distribution time (though a food recovery organization may accept food after this deadline if it can redistribute the food before expiry).³⁶¹ The plan must also include training for all staff responsible for food donations and must establish a strategy for increasing awareness among all staff regarding efforts to reduce food waste, including through food donations.³⁶² Finally, the covered retail businesses must communicate their donation quality management plan with the beneficiary organization that receives its food donations.³⁶³

Along with its organic waste recycling and food donation requirements, France has implemented policies that further promote food waste reduction from select food businesses. For example, France requires both collective caterers that prepare more than 3,000 meals a day and agrifood industry operators with at least €50 million in annual turnover to make their commitment to food waste reduction public every year.³⁶⁴ These businesses can fulfill this requirement through any public means of communication.³⁶⁵ This requirement includes publicizing internal food waste control procedures and the volume of food they donate each year.³⁶⁶ France also requires that any establishment that serves food or beverages for consumption on its premises (except for all-you-can-eat restaurants) must provide, per customer request, reusable or recyclable containers.³⁶⁷ Dubbed the “doggy bag” or “gourmet bag” law,³⁶⁸ this requirement means that food products not finished by customers on-site do not have to get thrown out and can instead be taken home to consume. Customers may also bring their own containers for takeaway (subject to hygiene and safety checks).³⁶⁹

In summary, all Member States must reduce food waste across the supply chain, adopt waste management and prevention plans, and require surplus food generators to propose donation agreements with recovery organizations. Surplus food generators are also encouraged to adopt other food waste reduction policies. In France all generators of organic waste must source-separate their waste, and the government must provide the proper receptacles for separated organic waste. This requirement is paired with fines for noncompliance. France’s *Garot* Law further requires that some surplus food generators propose food donation agreements with food recovery organizations and forbids these covered entities from destroying surplus food. These requirements are also accompanied by penalties and fines for noncompliance. Finally, France has also passed food donation quality requirements to ensure that donated food is still safe, edible, and nutritious and has passed legislation that supports further food waste reduction by agrifood businesses. Overall, France has a robust food waste deterrence policy landscape that builds upon the EU food waste framework.

FOOD WASTE DETERRENCE POLICIES RECOMMENDATIONS

1. COLLABORATE WITH FOOD RECOVERY ORGANIZATIONS TO EXPAND THE FOOD DONATION REQUIREMENTS

Currently, the *Garot* Law only applies to a specific set of surplus food generators, namely food retailers larger than 400 square meters, mass collective caterers that prepare more than 3,000 meals a day, agrifood industry operators with at least €50 million in annual turnover, and food wholesalers with more than €50 million of annual revenue. This law was purposefully implemented in phases to allow the covered generators time to prepare, but gaps remain in the law’s coverage. For example, event venues and hotels are not covered under the law, nor are any retailers, collective caterers, agrifood operators, or wholesalers that fall below the law’s thresholds. The government should consider the most impactful opportunities to further expand the *Garot* Law in phases to fully incorporate as many surplus food generators as possible.

However, any expansion of the donation requirement must be paired with thoughtful discussion with the food recovery sector as to what other businesses should be included, in addition to monitoring and supporting the capacity of food recovery organizations. As surplus food donations increase, it is important to ensure that

food recovery organizations have the requisite staffing, funding, infrastructure, and logistical capabilities to receive, handle, and distribute the extra food. Therefore, the government should first engage with food recovery stakeholders to understand how previous expansions of the law have impacted operations and identify any clear gaps in businesses covered by the law. Then, it should pair new food donation requirements with resources and support for food recovery organizations.

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 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.³⁷⁰ Access to public and private funds, including contributions from the EU Investment Bank, are referenced in the EU Green Deal Farm to Fork Strategy.³⁷¹ Further, EU-wide innovation funds include InnovFin³⁷² and the European Circular Bioeconomy Fund³⁷³ (both through the EU Investment Bank) as well as various topical EU funding programs for sustainable food systems, environmental protection, food security, and more.³⁷⁴

The European Social Fund Plus (ESF+) is the EU's main funding instrument for investing in the well-being of people.³⁷⁵ With a budget of €142.7 billion for the period of 2021 to 2027, the ESF+ contributes to the EU's employment, social, educational, and skills policies, which include addressing food insecurity and food waste.³⁷⁶ The ESF+ brought together four funding instruments that were separate in the program period 2014 to 2020.³⁷⁷ 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.³⁷⁸

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.³⁷⁹ 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.³⁸⁰ 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.³⁸¹ In 2022 Member States distributed 62 million meals using ESF+ funds.³⁸²

In France the government supports food waste reduction through a variety of funding opportunities. The French National Food Program (*Le Programme national pour l'alimentation*), created in 2014, issues a call for projects aimed at ensuring access to safe, healthy, and sustainable food.³⁸³ A fundamental strategic priority for the program is the "fight against food waste."³⁸⁴ The program has awarded more than €25 million in grant funding to food projects since its inception, including some focused specifically on food waste.³⁸⁵ In 2021 the program was funded with €1.8 million to support 29 projects at the regional and national levels.³⁸⁶

At the local level, the implementation of the National Food Program's food waste reduction measures is undertaken by territorial food projects (*projets alimentaires territoriaux*), which work broadly on food system planning.³⁸⁷ These projects often incorporate food waste reduction and food recovery measures in conjunction with the regional food committees³⁸⁸ (created by the EGALim Law), especially relying on the regional food waste networks (*Réseaux de lutte contre le gaspillage alimentaire*, or RÉGAL).³⁸⁹ The RÉGAL networks aim to mobilize all the actors in the food chain at the territory level through disseminating information, building a food waste knowledge base, supporting innovative projects, and sharing best practices.³⁹⁰ Each territory's

RÉGAL network is structured differently based on territorial context and stakeholders' interests, commitment, and level of coordination with national government bodies.³⁹¹ As of December 2025, there are 10 existing RÉGAL networks across France.³⁹²

The Agency for the Environment and Energy Management (ADEME) also promotes and manages multiple funding opportunities geared toward food waste reduction. By way of the Waste Fund, ADEME provides funding to local governments, companies, and associations in France that work on innovative waste reduction projects.³⁹³ Through the Circular Economy Fund, ADEME supports local authorities and companies with sorting, recycling, recovery, and energy investments.³⁹⁴ In its discussion of this latter fund, ADEME specifically mentions organic waste as an area of importance.³⁹⁵ Finally, under the organic waste recycling law, ADEME also operates the Green Fund, which is focused on organic waste.³⁹⁶ The €2 billion Green Fund first opened in January 2023 and supports local governments and private companies that engage in projects to reduce household organic waste.³⁹⁷

In 2023 the government of France allocated €60 million to a new program called Eat Better for All (*Programme Mieux manger pour tous*).³⁹⁸ At the national level, this program aims to increase the supply of healthful products in the food aid system (e.g., fruits, vegetables, and legumes) and increase access to healthier and more sustainable food options for people facing food insecurity.³⁹⁹ Fifteen organizations, including numerous food recovery organizations, received funding to focus on these goals from 2023 to 2025.⁴⁰⁰ At the local level, Eat Better for All aims to develop actions that combat food insecurity through supporting alliances across the food supply chain⁴⁰¹ such as through the territorial food projects. As of December 2025, Eat Better for All has supported more than 800 local projects.⁴⁰² It has continued to grow over time. In 2024 its budget increased to €70 million, then €80 million for 2025, and it is expected to grow to €100 million in 2027.⁴⁰³

This type of funding is especially needed in France where food donations are rapidly outpacing food recovery organizations' infrastructure and capacity. In a 2019 study commissioned by France's Ministry of Agriculture and Food, evaluators found that 55% of the food recovery organizations surveyed reported logistical implementation challenges.⁴⁰⁴ Organizations also reported a lack of resources such as refrigerated trucks and volunteers necessary to optimize the frequency and efficiency of food donations.⁴⁰⁵ The study noted that these challenges were heightened for smaller food recovery organizations in rural areas.⁴⁰⁶

Alongside government grant programs, France also started a low-cost incentive program called the National Anti-Food Waste Label. As set out in the 2020 Fight Against Waste and Circular Economy Law, the label promotes actors in the food chain that contribute to the national objectives of reducing food waste.⁴⁰⁷ The label is awarded by the Ministry of Ecological Transition and other delegated certifying bodies to organizations in different sectors based on sector-specific food waste reduction criteria.⁴⁰⁸ The award is given in levels, with a "1-star" level indicating a commitment to fighting food waste, a "2-star" level attesting to a mastery of reducing food waste, and a "3-star" level recognizing exemplary food waste reduction efforts.⁴⁰⁹ As of March 9, 2026, 158 establishments in the distribution sector were certified.⁴¹⁰ The goal of the program is not just to increase recognition of and drive business to organizations committed to reducing food waste, but to highlight which organizations are guiding examples for others interested in working on food waste reduction in the food industry.

In summary, both the EU and France provide strong government grants and incentives for FLW prevention and reduction. EU-wide funds such as the ESF+ target food insecurity and food waste, while France offers funding to support progress toward a circular economy, including support for local governments and food businesses seeking to reduce food waste. Grants offered at the EU level tend to favor research and innovation, while a few of France's funding opportunities more directly support infrastructure, scaling, and capacity building. France has only recently begun providing government grants and incentives to actors involved in the food donation process such as food recovery organizations. Developing further incentives that target food donors and food recovery organizations can increase food donation and reduce FLW in the country.

GOVERNMENT GRANTS AND INCENTIVES POLICY RECOMMENDATIONS

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

While France has a range of grants and incentives available at the national and EU levels aimed at reducing food waste and increasing the quality of food aid options, many of these opportunities are open to a wide range of applicants interested in food policy or waste reduction generally. To ensure that funding more effectively supports actors directly involved in food donation and recovery, France should introduce a narrowly tailored central- or local-government funded grant program. Eligibility could be limited to agricultural producers, food donors, recovery organizations, and distributors, and it could fund storage, handling, and transportation costs. By offering dedicated support to address these barriers, the government of France would make food donation more feasible, thus reducing levels of food waste.

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.⁴¹¹ Entities are subject to the CSRD if they: (1) are “large”⁴¹² 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.⁴¹³ 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.⁴¹⁴ 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.⁴¹⁵ The first wave of CSRD reports by covered businesses (reporting on FY2024) was published in 2025.⁴¹⁶

In November 2025 the European Parliament amended the CSRD to reduce the scope of companies subject to reporting requirements under the directive.⁴¹⁷ 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 enterprises.⁴¹⁸

In addition to the CSRD, which requires reporting by individual companies, the Waste Framework Directive (WFD) of 2018 requires Member States to measure and report on FLW at each stage of the food supply chain.⁴¹⁹ 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.⁴²⁰ 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.⁴²¹ 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.⁴²² Unlike the CSRD, individual companies are not required to report on FLW under the WFD.⁴²³

France was one of the first countries to implement the requirements from the CSRD when it passed its “Ordinance No. 2023-1142 of 6 December 2023 on the publication and certification of sustainability information and the environmental, social and corporate governance obligations of commercial companies.”⁴²⁴ However, even though the transposition has incorporated the CSRD’s language,⁴²⁵ French legislation does not define the terms provided by the CSRD. Instead, a decree has passed to provide those definitions,⁴²⁶ meaning the CSRD is not fully codified in French law.⁴²⁷ Regardless, according to the CSRD requirements, large companies were to have begun tracking and reporting sustainability measures as of 2025.⁴²⁸ French law does not mention the requirements or timeline of requirements for small and medium enterprises.

As for food waste reporting, France does not require businesses to track their food waste. It has also not yet incorporated the WFD’s methodology into its own food waste measurement systems.⁴²⁹ One challenge is that France began measuring food waste across the country earlier than other Member States and therefore established its own food waste definition and measurement methodology.⁴³⁰ Since the definition of food waste was already codified into French law,⁴³¹ updating the law to match the new EU-wide definition in the WFD has been a longer process than for other Member States. Also, while the French government has undertaken national studies to measure food waste according to its own methodology,⁴³² it has not yet implemented the broader food waste reporting systems required by the WFD. Without widespread food waste tracking and reporting systems, the evaluation of food waste policies in France will be less precise. On the other hand, accurate, widespread, and required reporting would give France the tools it needs to ensure its food waste reduction efforts are actually improving food recovery systems.

EMISSIONS, ENVIRONMENTAL, AND FOOD WASTE REPORTING RECOMMENDATIONS

1. AS REQUIRED BY THE WASTE FRAMEWORK DIRECTIVE, ESTABLISH STANDARDIZED FOOD LOSS AND WASTE REPORTING SYSTEMS

Whereas France has excelled at implementing food waste policies across many other dimensions, one necessary area for improvement is the country’s food waste reporting scheme. Even though the Waste Framework Directive (WFD) of 2018 requires Member States to establish food waste reporting requirements, France’s pioneering food waste measurements and policies made adoption of the then-new WFD provisions difficult. France still has not fully transposed the WFD’s provisions into national law, which is stalling progress on FLW reporting across the country. 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. Policy changes will therefore be more difficult, leaving the country’s progress at a standstill. The full transposition of the WFD and the implementation of food waste reporting across the food supply chain would help solve this blind spot in France’s food waste policy ecosystem.

CONCLUSION

This Guide identifies France'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 France 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 foundation set by EU-level requirements. France has done just that, advancing laws and policies that curb excess waste and increase food donation across the country.

To build upon the progress France has made in reducing food waste and improving food security, the government could pass legislation or lead programs that minimize any remaining obstacles to food donation. For example, it could relaunch national food waste initiatives, establish liability protection laws, or expand food waste deterrence policies. 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 France'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 France, donors, intermediaries, and policymakers should consult the laws identified in this Guide and seek additional legal counsel, if necessary.

ENDNOTES

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- 415 Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, 2023 O.J. (L—), <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02023R2772-20231222>.
- 416 Commission Notice on the interpretation of certain legal provisions in Directive 2013/34/EU (Accounting Directive), Directive 2006/43/EC (Audit Directive), Regulation (EU) No 537/2014 (Audit Regulation), Directive 2004/109/EC (Transparency Directive), Commission Delegated Regulation (EU) 2023/2772 (first set of European Sustainability Reporting Standards “first ESRS delegated act”), and Regulation (EU) 2019/2088 (Sustainable Finance Disclosures Regulation “SFDR”) as regards sustainability reporting, https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:C_202406792 at 13.
- 417 EUROPEAN PARLIAMENT, *Sustainability reporting and due diligence: MEPs back simplification changes* (Nov. 13, 2025), <https://www.europarl.europa.eu/news/en/press-room/20251106IPR31296/sustainability-reporting-and-due-diligence-meps-back-simplification-changes>. See also Proposal for a Directive amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements, arts. 1, 2, https://commission.europa.eu/document/download/892fa84e-d027-439b-8527-72669cc42844_en?filename=COM_2025_81_EN.pdf.
- 418 Proposal for a Directive amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements, arts. 1, 2, https://commission.europa.eu/document/download/892fa84e-d027-439b-8527-72669cc42844_en?filename=COM_2025_81_EN.pdf. See also EUROPEAN COMMISSION, *Questions and answers on simplification of omnibus I and II* (Feb. 25, 2025), https://ec.europa.eu/commission/presscorner/detail/en/qanda_25_615.
- 419 Directive (EU) 2018/851 amending Directive 2008/98/EC on waste, *supra* note 79.
- 420 Commission Delegated Decision (EU) 2019/1597 of 3 May 2019 supplementing Directive 2008/98/EC of the European Parliament and of the Council as regards a common methodology and minimum quality requirements for the uniform measurement of levels of food waste, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019D1597>.
- 421 *Id.*
- 422 *Id.*
- 423 *Id.* “Member States shall ensure that...the measurements conducted in accordance with the methodology set out in Annex III are based on a *representative sample of the population* to which its results are applied.” (emphasis added).
- 424 See Ordonnance n° 2023-1142 du 6 décembre 2023 relative à la publication et à la certification d’informations en matière de durabilité et aux obligations environnementales, sociales et de gouvernement d’entreprise des sociétés commerciales [Ordonnance No. 2023-1142 of 6 December 2023 on the publication and certification of sustainability information and the environmental, social and corporate governance obligations of commercial companies], JOURNAL OFFICIEL DE LA RÉPUBLIQUE FRANÇAISE [J.O.] [OFFICIAL GAZETTE OF FRANCE], <https://www.legifrance.gouv.fr/loda/id/JORFTEXT000048519395>.
- 425 See, e.g., Code de commerce [C. com.] [Commercial Code] art. L230-1 (Fr.), <https://www.legifrance.gouv.fr/codes/id/LEGIARTI000048521044/2024-01-01>.
- 426 Décret n° 2024-152 du 28 février 2024 relatif à l’ajustement des critères de taille pour les sociétés et groupes de sociétés [Decree No. 2024-152 of 28 February 2024 on the adjustment of the size criteria for companies and groups of companies] art. 2, <https://www.legifrance.gouv.fr/loda/id/LEGIARTI000049213872/2024-03-01>.
- 427 See Code de commerce [C. com.] [Commercial Code] art. L230-1 (Fr.), <https://www.legifrance.gouv.fr/codes/id/LEGIARTI000048521044/2024-01-01> (stating that the thresholds for calculating various criteria should be set by decree).
- 428 *Id.* at art. L232-6-3, https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000051559591/2025-12-13.
- 429 *Member state page: France*, EU FOOD LOSS AND WASTE PREVENTION HUB (Dec. 8, 2025), https://ec.europa.eu/food/safety/food_waste/eu-food-loss-waste-prevention-hub/memberstatepage/show/FR [https://perma.cc/3H8N-UTCJ].
- 430 See MINISTÈRE DE L’AGRICULTURE ET DE LA SOUVERAINETÉ ALIMENTAIRE, *supra* note 44; see also the explanation about comparing food waste data collection methodologies *supra* note 48.

⁴³¹ Code de l'environnement [C. Env'tl] [Environmental Code] art. L541-15-4 (Fr.), https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000041598884.

⁴³² *See, e.g., id.*

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