



THE GLOBAL FOOD DONATION POLICY ATLAS

Executive Summary: Austria

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

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

OVERVIEW OF EUROPEAN UNION LEGAL FRAMEWORK

The EU contains 27 sovereign, independent countries called Member States. Every action taken by the EU is founded on treaties that are negotiated and approved by all Member States, then ratified by their parliaments or by referenda. Policies relevant to food loss and waste (FLW) are governed on three levels: (1) directly by the EU under EU regulations, which are binding in Member States; (2) through EU directives that must be transposed into national law to become effective; and (3) by Member States individually. The EU may also issue recommendations for its Member States, but these lack binding legal force.

EUROPEAN UNION FOOD LOSS AND WASTE

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

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

AUSTRIA FOOD LOSS AND WASTE

Austria By the Numbers

- Population: **9.2 million**
- GDP: **€512.8 billion**
- Poverty Rate: **18.6%**
- Prevalence of Food Insecurity: **12%**
- Global Food Security Index: **78.1**
- Food Sustainability Index: **69.7**
- FLW estimates: **1 million tonnes/ year**

In Austria more than 1 million tonnes of food is wasted annually, which amounts to around 108 kilograms per person. The majority of food waste occurs at the household level (521,000 tonnes), followed by the hospitality and retail sectors (266,564 tonnes).

In addition to EU-level efforts to encourage food donation and reduce FLW, Austria has created strategies to reduce FLW and transition to a circular economy. Through the "United Against Waste" program, Austria has set a goal of cutting food waste in half in hospitality, restaurant, and catering by 2030. This initiative brings together government ministries, regional provinces, food service providers, universities, and NGOs to target food waste reduction in the catering, hospitality, and restaurant sectors. The federal government also initiated the "Food Is Precious!" initiative, which includes messaging to increase food redistribution and public awareness about reducing FLW. In 2021

the federal government created the Interministerial Coordination Office to draft a national FLW strategy and action plan, although its work has been limited to several working groups.



LEGAL ISSUE AREA RANKING AT A GLANCE

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

AUSTRIA SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN AUSTRIA	RECOMMENDATION
National Food Loss and Waste Laws, Policies, or Strategies	In 2012 the government of Austria initiated its “Food Is Precious!” initiative to prioritize reducing food waste through voluntary agreements between businesses and the government, public information campaigns, and food redistribution. Austria has set a goal to halve food waste in hospitality, restaurants, and catering by 2030 through the “United Against Waste” program. The initiative brings together government ministries, regional provinces, food service providers, universities, and NGOs to target food waste reduction in catering, hospitality, and restaurant sectors. In 2021 the government established the Interministerial Coordination Office to draft a national FLW strategy and action plan. More recently, in 2022 as part of its National Circular Economy Strategy, Austria set a target to reduce its food waste by 50%.	Develop and implement a platform to exchange best practices to reduce FLW. While Austria has shown a national commitment to reducing FLW through several initiatives, coordination and continued momentum remain limited. To increase momentum and coordination ahead of completing its plan to comply with the EU Waste Framework Directive, a platform where those involved in reducing FLW and increasing food recovery can work together alongside the government would ensure the efficient use of resources and increase collaboration. Such a platform should be designed with input from those currently working in food recovery including food banks.

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Food Safety for Donations	The EU General Food Law Regulation and Hygiene Package set the foundation for food law by outlining principles for food and food safety along all stages of production and distribution in the EU. Austria has incorporated these into its national law through the Food Safety and Consumer Protection Act. The EU Guidelines on Food Donation clarify relevant provisions of EU food law as they relate to the charitable donation of food. Austria has supplemented these with two donation-specific guidelines that add flexibility for certain traceability and allergen labeling requirements, although the guidance remains diffuse and difficult to access for those working in food recovery.	Due to the complexity of current law, publish a unified, practice-oriented, cross-agency circular for businesses on food safety for donations. A single, easy-to-use document that includes all rules for food hygiene, date labeling, storage, and traceability and that uses flowcharts and checklists to increase accessibility would clarify guidance and reduce barriers for companies that want to donate food but do not currently understand the requirements to safely do so. This guidance would also simplify and standardize processes for charitable food redistribution organizations.
Date Labeling	EU Regulation No 1169/2011 (Food Information to Consumers), which is directly applicable in Austria, requires all foods to bear either a safety-based ("use by") date or a quality-based ("best before") date. Food after its "best before" date may be donated, but food past its "use by" date may not.	Initiate a national awareness campaign. Austria should build on earlier efforts to help consumers understand the meaning of date labels on pre-packaged foods through multiple media channels including schools, social media, and retail settings. The government should also develop practical, standardized guidance for food businesses so they understand how to safely donate food that is approaching or has exceeded the "best before" date. Standardize consumer-friendly clarification labels. Austria could help consumers better understand date labels by allowing food businesses to supplement the "best before" date with additional phrases such as "for optimal enjoyment" or "this product can be consumed after this date." Allowing this information to be provided directly on the package and visible at the point of sale and in the home makes it less likely that consumers will misinterpret the date and waste food that is safe to eat.



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Liability Protection	Austria does not have a liability protection law that explicitly protects food donors and/or redistribution organizations from potential civil or criminal liability for food donations made in good faith.	Clarify the application of the existing liability rules to food donation. Austria should issue official guidance that clarifies how existing law applies to food donations. The lack of clarity about how this applies to food donation increases uncertainty and discourages potential donors from donating food. Adopt targeted legislation that protects good faith donors and intermediaries from civil and criminal liability. To provide maximum legal clarity about potential liability tied to food donations, Austria should consider adopting legislation that explicitly protects food donors and food recovery organizations that operate in good faith and adhere to prescribed food safety standards from civil and criminal liability, except in cases of intentional misconduct or gross negligence.
Tax Incentives	Businesses in Austria can claim an income tax deduction for monetary and in-kind donations to charitable, nonprofit organizations, subject to a cap of 10% of their current year's profit. Individuals are also eligible for a deduction on their taxable income for donations to qualified organizations, subject to a cap based on total income. For food and nonalcoholic beverages that are exempt from value-added tax, donors are required to use the book value (production costs) at the time of the donation, which may be lower than the fair market value.	Implement a tax credit for donors. Because some businesses that may donate food, such as farmers, tend to have lower taxable incomes that make tax deductions less beneficial than tax credits, Austria should consider creating a tax credit that would encourage those businesses to donate more food. This may increase donations from primary producers that account for almost 15% of Austria's food waste. Allow donors to choose between the book value or fair market value for the tax deduction. While the current book value approach to determining value simplifies administration, allowing donors to choose fair market value for goods that have a higher fair market value at the time of donation may increase donations. To support use of the incentive and guard against the possibility that a donor might inflate fair market value, the government should issue guidance on how to determine fair market value, particularly for products that may be near their "use by" dates or near or past their "best before" dates.



AUSTRIA SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN AUSTRIA	RECOMMENDATION
Tax Barriers	Austria updated its value-added tax (VAT) scheme in 2024 to exempt donations of food and nonalcoholic beverages and provide donors with the right to deduct the input VAT incurred on those goods. This ensures that VAT does not create an economic incentive to avoid food donation.	N/A
Food Waste Deterrence Policies	The Waste Framework Directive requires Member States to apply the waste management hierarchy as well as monitor and reduce food waste at each stage of the supply chain. The October 2025 amendment to the Waste Framework Directive imposed binding food waste reduction targets in food processing and manufacturing (10%) and retail, restaurants, food services, and households (30%). Member States must also require food business operators, where appropriate, to propose donation agreements to food redistribution organizations. Austria's Landfill Ordinance, passed in 2004, bans landfilling most organic waste including food waste. Instead, waste must be incinerated or go through mechanical-biological treatment. The ordinance also imposes a tax on waste, which encourages waste prevention at higher tiers of the waste management hierarchy such as donation and recycling. Similarly, Austria's Waste Management Act requires separate collection of various waste streams, and the Pay as You Throw (PAYT) scheme imposes waste disposal fees based on the amount of mixed waste, thus incentivizing separation to reduce the volume of mixed waste.	Enact a law to require the donation of surplus food that is safe to eat. A requirement for certain food businesses (e.g., restaurants, hotels, caterers, and supermarkets above a certain size) to donate food that is still safe to eat instead of choosing an alternative under the waste management hierarchy could help Austria comply with its obligations under the Waste Framework Directive and ensure safe, edible food goes to its best use.



AUSTRIA SUMMARY OF POLICY RECOMMENDATIONS

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Government Grants and Incentives	The EU provides some funding opportunities for research, innovation, and food aid, such as the European Social Fund Plus. In Austria, a small amount of funding from the Social Ministry has gone to food recovery efforts, including the recovery of surplus fruits and vegetables from farms, to be provided to those experiencing poverty. The Austrian government has also provided limited funding through the Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management to prevent waste including support for efforts that reduce production waste, improve waste prevention by optimizing logistics, and raise awareness about waste prevention.	Invest in cold chain infrastructure and other “last-mile” logistics. For many potential donors and food recovery organizations, a barrier to food recovery is the cost of storage and transportation, particularly for perishable products that require refrigeration. Grants for cold chain infrastructure, including blast freezers, would allow companies selling prepared foods and other perishable products to chill them, helping to avoid spoilage and maintain correct temperature controls while food is in transit to food recovery organizations. Provide grants to implement the Waste Framework Directive. As Austria develops its plan to comply with the Waste Framework Directive, it should provide grant funds to food recovery organizations to increase their infrastructure to accept more donated food.
Emissions, Environmental, and Food Waste Reporting	Austria is subject to the Corporate Sustainability Reporting Directive (CSRD) and the Waste Framework Directive. The CSRD requires individual companies meeting certain criteria to report on their waste generation and diversion. Under the Waste Framework Directive, Austria must measure and report food waste averages at each stage of the supply chain. Along with these EU-level requirements, Austria requires food retailers operating one sales outlet exceeding 400 square meters or at least five outlets to report the kilograms of food donated for human consumption and the kilograms of food passed on as waste, broken down by product group where possible.	Require retailers to report the amount of food that is rejected and the causes for rejection. While Austria’s existing reporting framework provides a strong foundation for environmental and waste disclosure, gaps remain. A requirement for retailers of a certain size to publicly report how much food they send back to suppliers and the reasons for the rejected shipments would provide more insight into where FLW occurs along the food supply chain and the reasons behind it. Because many food producers and suppliers cannot challenge food rejection by retailers and are often stuck looking for an alternative market for rejected shipments, reporting requirements could help reduce FLW by creating new market opportunities. Expand food waste reporting to the hospitality sector. While current FLW reporting obligations focus primarily on large food retailers, the hospitality sector, including larger hotels with extensive food service operations, also generates large amounts of food waste. By requiring hospitality businesses of a certain size to report the amount of food that is donated and wasted, data quality and availability would be improved, and new opportunities to reduce FLW could be developed.



AUSTRIA FOOD DONATION POLICY: HOW DOES IT COMPARE?

While Austria has proposed policies to reduce FLW and encourage food donation, challenges with maintaining momentum and creating measurable impacts have hindered progress. Austria has taken many positive steps to reduce FLW, including setting goals, initiating public campaigns to encourage people to waste less food, removing the value-added tax as a barrier to food donation, and requiring certain retailers to report the amount of food that is donated and wasted. While these signify an interest in reducing FLW, more sustained momentum is necessary. Creating a platform for coordinating FLW reduction efforts among stakeholders, including the government; publishing clear and easy-to-use food safety guidance; clarifying liability protection; providing grants to enhance food recovery infrastructure; and expanding food waste reporting requirements would help Austria meet its goal to reduce FLW by 50%. It would also ensure food that is safe to eat is used to reduce hunger rather than being discarded.

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



BACKGROUND INFORMATION: MAJOR LEGAL ISSUES IMPACTING FOOD DONATION

Date Labeling

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

Food Safety for Donations

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

Liability Protection for Food Donations

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

Donation Requirements or Food Waste Penalties

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

Government Grants and Incentives

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

Tax Incentives and Barriers

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

Emissions, Environmental, and Food Waste Reporting

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