

FOOD

AUSTRIA

**FOOD
DONATION
LAW AND
POLICY**

OCTOBER 2026

Authors

This report was written by the following staff and students at the Harvard Law School Food Law and Policy Clinic (FLPC): Trevor Findley, Katharine Stecher, Linda Liu, and Emily Broad Leib.

Acknowledgements

We are grateful to the European Food Banks Federation (FEBA) whose input, ideas, and expertise informed much of our research. This report was also made possible by the support of our on-site partners in Austria, with whom we discussed the ideas provided herein, including Die Tafel Österreich and other researchers, businesses, government departments and ministries.

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 recover surplus, wholesome food and redirect it 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 the Republic of Austria (hereinafter, “Austria”),¹² where an estimated 1.2 million tonnes of food is thrown away every year.¹³ This Guide was created by the Harvard Law School Food Law and Policy Clinic (FLPC) and the European Food Banks Federation (FEBA)—in collaboration with stakeholders in Austria.¹⁴ This initiative builds on the Global Food Donation Policy Atlas, which is a global partnership between FLPC and the Global FoodBanking Network (GFN). The 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. This resource helps 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 Austria.

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). Austria's FLW policy focuses on preventing waste at the source, increasing awareness through public education and campaigns, and setting reduction targets.¹⁵ This Guide recommends further policy action to improve the legal landscape for food redistribution in Austria.

After providing initial commentary on FLW and food recovery in the EU and Austria, 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, FLW, AND RECOVERY IN THE EUROPEAN UNION AND AUSTRIA

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.¹⁶ Nearly 59 million tonnes (~65 million tons) of food waste is generated annually, with associated costs estimated at €132 billion (~\$150 billion).¹⁷ 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%).¹⁸

Because of the growing concern about food insecurity and the inhumane effects of poverty more broadly, the EU recently committed to developing the first-ever EU Anti-Poverty Strategy.¹⁹ The European Parliament resolution that authorized the strategy’s creation recognizes that food should be considered a fundamental human right and calls on the European Commission and Member States to “ensure access to affordable essential goods and services such as food.”²⁰ Moreover, the resolution states that an antipoverty strategy will only work if there is adequate funding, including funds for food banks to provide needed aid.²¹

The European Green Deal

The European Green Deal introduced a robust and multisectoral framework to transition Europe to the first climate-neutral continent by 2050.²² 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.²³

The overarching Green Deal is complemented by the new Circular Economy Action Plan (CEAP),²⁴ the EU Action Plan: ‘Towards Zero Pollution for Air, Waste and Soil,’²⁵ and the Farm to Fork Strategy, which focuses on sustainable, equitable, and healthy food systems.²⁶ 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,²⁷ and section 2.5 of the Farm to Fork Strategy states that tackling FLW is key to achieving sustainability in the food system.²⁸

To address this issue in the EU, and in line with the UN SDG 12.3, the Council of the European Union and the European Parliament amended Directive 2008/98/EC,²⁹ also known as the “Waste Framework Directive,” introducing binding national food waste reduction targets to be met by the end of 2030.³⁰ 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.³¹ The amendment also obligates Member States to require food business operators, where appropriate, to propose donation agreements to food redistribution organizations to safely redistribute surplus food.³²

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.³³ As a result, the EU established the Platform on Food Losses and Food Waste (hereinafter, the “Platform”) in 2016 with a mandate until 2021. It was subsequently re-established in 2022 for a second mandate until 2026.³⁴ 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.³⁵ During its first mandate, the Platform produced a document on the redistribution of surplus food throughout Member States³⁶ and recommendations for food waste prevention.³⁷ 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.³⁸

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.³⁹ It will also support legislative proposals for the Farm to Fork Strategy.⁴⁰

Food Insecurity and Waste in Austria

Austria has relatively low levels of hunger, malnutrition, and food insecurity compared to many other countries, but vulnerable and economically disadvantaged populations still face challenges accessing nutritious food.⁴¹ Austria, with a population of around 9 million, currently ranks among the top-performing countries globally in maximizing food security, with especially high performance in the sufficiency of food safety nets and overall food hygiene.⁴² However, food insecurity persists among low-income households, asylum seekers, and homeless populations, exacerbated by rising living costs and economic inequality.⁴³ Food and energy are among the costs that have been on the rise over the last several years.⁴⁴

Austria has taken many policy measures to remediate food insecurity and food waste. The government aligns its food security initiatives with the UN SDG 2, aiming to end hunger, improve nutrition, and promote sustainable agriculture.⁴⁵ The Austrian Common Agricultural Policy (CAP) Strategic Plan focuses on ensuring access to affordable and high-quality food, supporting small farmers, and reducing FLW.⁴⁶ It also emphasizes circular economy principles, in line with Austria’s sustainability policy.⁴⁷

Austria generates more than 1 million tonnes of food waste annually.⁴⁸ Households contribute a disproportionate share, accounting for approximately 521,000 tonnes.⁴⁹ The hospitality and retail sectors also contribute significantly, wasting 266,564 tonnes in 2023.⁵⁰ To address FLW, the government of Austria created the Interministerial Coordination Office for Food Waste Prevention in 2021. The coordination body includes the ministries responsible for agriculture, economy, education, science, and health, and the office brings together officials from these ministries along with external stakeholders from academia, business, public administration, and civil society, with the aim of reducing avoidable food waste... and to [develop] concrete solutions and assistance for pressing issues.”⁵¹ The office formed three working groups: one focused on civil liability regarding food redistribution, another on public awareness, and a third on integrating food waste into environmental education in primary and secondary schools.⁵²

The food recovery sector in Austria is well established, with multiple organizations actively redistributing surplus food. Social supermarket chains (*sozialmarkt*) such as SOMA Österreich & Partners provide low-cost

groceries to low-income individuals by sourcing unsold goods from industrial and commercial partners.⁵³ Austria's largest food bank, Die Tafel Österreich (formerly Wiener Tafel), collects surplus food from producers, wholesalers, and retailers and distributes it for free to social institutions that redistribute it to those in need.⁵⁴ Additionally, food-sharing initiatives and apps such as Too Good To Go and Foodsharing Austria facilitate the redistribution of surplus food from businesses and manufacturers to consumers and community organizations.⁵⁵

While Austria has made progress in reducing FLW and improving food security, legal and logistical barriers still pose challenges to food donation and FLW prevention. The following sections of the Guide explore Austria's legal framework for food donation and FLW reduction within the context of the EU, highlighting key issues for donors, food recovery organizations, and policymakers. The Guide also provides recommendations to improve food redistribution efforts in Austria.

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.⁵⁶

Several institutions are involved in EU decision-making, including the EU Parliament, the European Council, the Council of the European Union, and the European Commission.⁵⁷ 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 Council of the European Union adopt them.⁵⁸ Finally, Member States and the European Commission implement EU law.⁵⁹

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.⁶⁰ 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.⁶¹ 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.⁶² Secondary legislation (regulations, directives, and decisions), such as the General Food Law Regulation discussed in the next section, is derived from the principles and objectives set out in the treaties.⁶³

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.⁶⁴ 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.⁶⁵ Finally, the EU may issue recommendations for its Member States, but these lack binding legal force.⁶⁶

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 2002.⁶⁷ 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.⁶⁸ In addition, the law establishes requirements for food safety and traceability, including imports and exports, and outlines operator responsibilities for ensuring compliance.⁶⁹ In 2004 the EU adopted a new food safety framework known as the Hygiene Package, which went into effect on January 1, 2006.⁷⁰ This “package” of regulations outlines specific food safety rules for the entire food chain, from production to consumption,⁷¹ 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.⁷²

In 2021 the European Parliament and the Council of the European Union adopted Regulation (EU) No 2021/382 amending Regulation 853/2004 on food hygiene, which was included in the Hygiene Package food safety framework.⁷³ Regulation No 2021/382 explicitly permits food business operators to redistribute food after the date of minimum durability (or “best before” date) as long as the food is inspected and deemed safe for human consumption.⁷⁴ 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.⁷⁵

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.⁷⁶ Article 3(4) 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.” Article 22 encourages the separate collection and treatment of biowaste for composting and digestion or other environmentally safe methods of treatment or repurposing.⁷⁷

In 2018 the WFD was revised to specifically require Member States to monitor and reduce food waste at each stage of the supply chain.⁷⁸ It requires Member States to prepare food waste prevention programs, encourage food donation, and provide incentives for the application of the waste hierarchy. The WFD also explicitly prioritizes human consumption over animal feed or nonfood reprocessing such as composting and anaerobic digestion.⁷⁹

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 by the end of 2030.⁸⁰ 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.⁸¹ In addition, the revision requires Member States, where appropriate, 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.⁸² Member States have until June 17, 2027, to update their national laws in accordance with the revised WFD.⁸³

Food Donation Guidelines

On World Food Day in 2017 (October 16), the European Commission adopted the EU Guidelines on Food Donation⁸⁴ as part of the CEAP.⁸⁵ Developed in consultation with the EU Platform on Food Losses and Food Waste,⁸⁶ the guidelines aim to facilitate the recovery and redistribution of safe, surplus food to those in need.⁸⁷ 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).⁸⁸ The guidelines also seek to ensure a “common interpretation” of the relevant EU laws by the regulatory authorities in Member States.⁸⁹ 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.⁹⁰

OVERVIEW OF AUSTRIA’S LEGAL FRAMEWORK

Austria is a federal parliamentary democratic republic.⁹¹ Along with a centralized national government, there are nine federal provinces (*Bundesländer*), each with its own government and legislature.⁹² In the national government, power is separated between three pillars, executive, legislative, and judiciary.⁹³

Executive

The president serves as Austria’s head of state, with predominantly ceremonial responsibilities.⁹⁴ The president does retain important constitutional powers, including appointing the federal chancellor (head of government) and other ministers and, at the federal government’s request, dissolving Parliament.⁹⁵ The president also signs bills into law but has no power to veto them.⁹⁶ The Federal Chancellor is the head of government, chairs the Council of Ministers, and coordinates the work of the Federal government.⁹⁷ For a law to be enacted, it must be authenticated by the federal president and countersigned by the federal chancellor.⁹⁸ One of the responsibilities of the federal government is to draft bills, which are subsequently submitted to Parliament. As the head of the federal government, the Chancellor works together with the Vice Chancellor, the federal ministers, and the provincial secretaries to conduct the business of government.⁹⁹

Austria’s Federal Constitutional Law allocates governmental power between the federal and state governments (*Länder*). Federal constitutional law allocates authority across exclusive federal competences, exclusive provincial competences, and a system of federal legislation implemented by provincial authorities.¹⁰⁰ The federal government exercises sole authority in areas such as foreign affairs and criminal law, while the provinces retain exclusive responsibility for matters including building regulation and nature conservation.¹⁰¹ In some policy fields (e.g., food safety, environmental impact assessment, and water management), the federal government enacts legislation that is administered and enforced by provincial governments acting on its behalf.¹⁰²

Legislative

Austria’s legislature is a bicameral Parliament comprising the National Council (*Nationalrat*) and the Federal Council (*Bundesrat*).¹⁰³ The National Council, the main legislative body, has 183 members elected by nationwide proportional representation for five-year terms.¹⁰⁴ It introduces, debates, and adopts federal laws.¹⁰⁵ Legislative initiatives may, for example, be introduced by the federal government, members of parliament, the Federal Council, or through popular petitions. It also controls key functions such as the right to establish investigative committees and pass votes of no confidence.¹⁰⁶

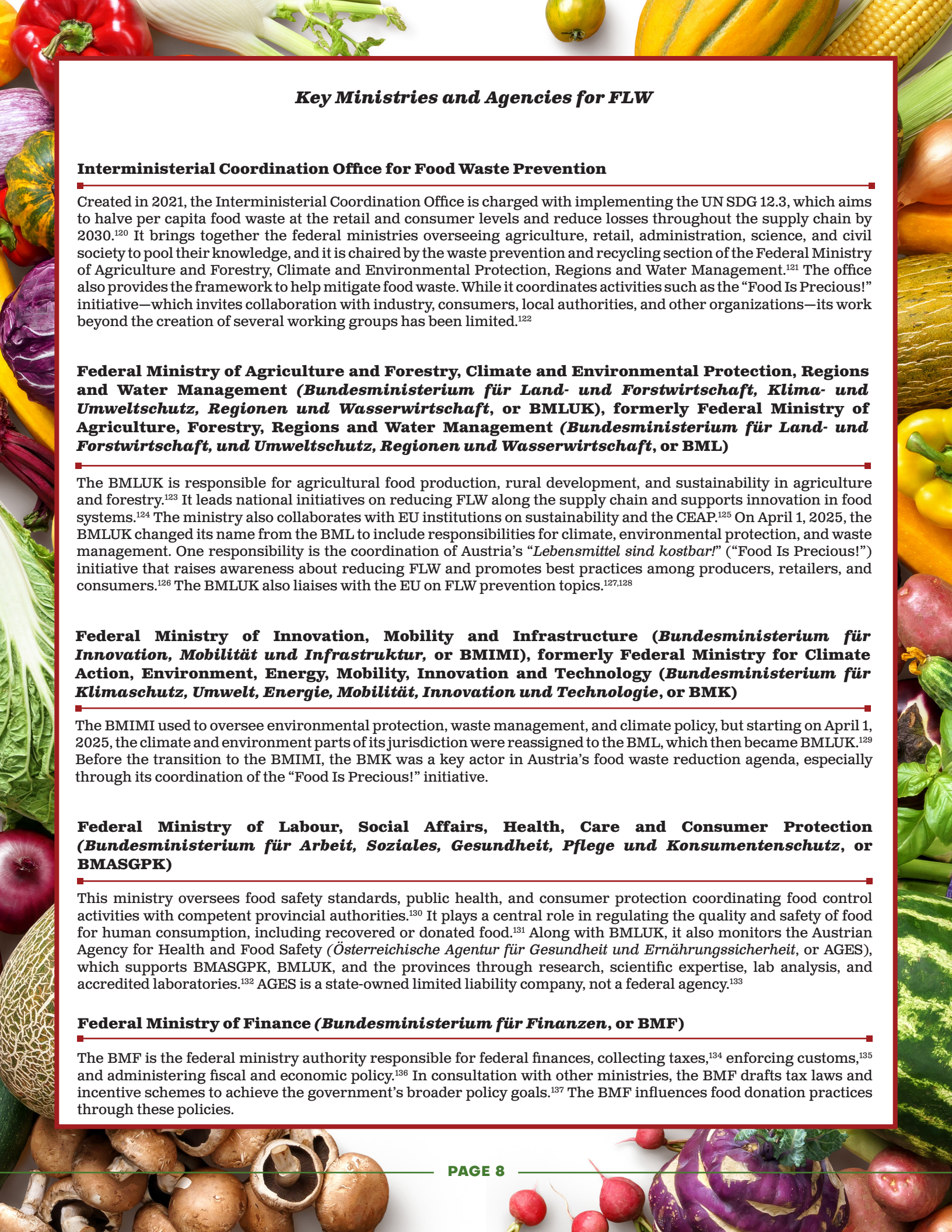
The Federal Council represents the interests of the provinces (*Länder*).¹⁰⁷ Its members are not elected, but delegated by the provincial parliaments in proportion to each party’s strength at that level.¹⁰⁸ The Federal Council (*Bundesrat*) represents the interests of the nine Austrian provinces (*Länder*), primarily by participating in the federal legislative process.¹⁰⁹ Constitutional amendments or provisions that restrict the legislative or executive competencies of the provinces require approval from the Federal Council.¹¹⁰

Judicial

Austria's courts are divided into three categories: ordinary, administrative, and constitutional.¹¹¹ The highest court for civil and criminal cases is the Supreme Court of Justice (*Oberster Gerichtshof*).¹¹² For public law there are two supreme courts. The Constitutional Court (*Verfassungsgerichtshof*) is the highest court for cases regarding the constitutionality of laws and the protection of rights.¹¹³ The Supreme Administrative Court (*Verwaltungsgerichtshof*) ensures adherence to legal principles in decisions rendered by the authorities and administrative courts.¹¹⁴ The Federal Administrative Court and the administrative courts of the individual federal states have jurisdiction to hear complaints against decisions or actions of administrative authorities.^{115,116}

Local government

The Austrian polity is relatively decentralized. The nine provinces hold significant power to regulate themselves in areas such as social welfare and environmental protection.¹¹⁷ Provincial governments pass and implement independent legislation and enforce federal laws at the local level.¹¹⁸ Municipal governments primarily manage local systems (e.g., waste collection) and have limited policymaking powers in areas such as ordinances and fee setting.¹¹⁹ Due to this shared jurisdiction between federal, state, and municipal governments, collaboration across the different levels of government is key to achieving FLW policy goals.



Key Ministries and Agencies for FLW

Interministerial Coordination Office for Food Waste Prevention

Created in 2021, the Interministerial Coordination Office is charged with implementing the UN SDG 12.3, which aims to halve per capita food waste at the retail and consumer levels and reduce losses throughout the supply chain by 2030.¹²⁰ It brings together the federal ministries overseeing agriculture, retail, administration, science, and civil society to pool their knowledge, and it is chaired by the waste prevention and recycling section of the Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management.¹²¹ The office also provides the framework to help mitigate food waste. While it coordinates activities such as the “Food Is Precious!” initiative—which invites collaboration with industry, consumers, local authorities, and other organizations—its work beyond the creation of several working groups has been limited.¹²²

Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management (*Bundesministerium für Land- und Forstwirtschaft, Klima- und Umweltschutz, Regionen und Wasserwirtschaft*, or BMLUK), formerly Federal Ministry of Agriculture, Forestry, Regions and Water Management (*Bundesministerium für Land- und Forstwirtschaft, und Umweltschutz, Regionen und Wasserwirtschaft*, or BML)

The BMLUK is responsible for agricultural food production, rural development, and sustainability in agriculture and forestry.¹²³ It leads national initiatives on reducing FLW along the supply chain and supports innovation in food systems.¹²⁴ The ministry also collaborates with EU institutions on sustainability and the CEAP.¹²⁵ On April 1, 2025, the BMLUK changed its name from the BML to include responsibilities for climate, environmental protection, and waste management. One responsibility is the coordination of Austria’s “*Lebensmittel sind kostbar!*” (“Food Is Precious!”) initiative that raises awareness about reducing FLW and promotes best practices among producers, retailers, and consumers.¹²⁶ The BMLUK also liaises with the EU on FLW prevention topics.^{127,128}

Federal Ministry of Innovation, Mobility and Infrastructure (*Bundesministerium für Innovation, Mobilität und Infrastruktur*, or BMIMI), formerly Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology (*Bundesministerium für Klimaschutz, Umwelt, Energie, Mobilität, Innovation und Technologie*, or BMK)

The BMIMI used to oversee environmental protection, waste management, and climate policy, but starting on April 1, 2025, the climate and environment parts of its jurisdiction were reassigned to the BML, which then became BMLUK.¹²⁹ Before the transition to the BMIMI, the BMK was a key actor in Austria’s food waste reduction agenda, especially through its coordination of the “Food Is Precious!” initiative.

Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection (*Bundesministerium für Arbeit, Soziales, Gesundheit, Pflege und Konsumentenschutz*, or BMASGPK)

This ministry oversees food safety standards, public health, and consumer protection coordinating food control activities with competent provincial authorities.¹³⁰ It plays a central role in regulating the quality and safety of food for human consumption, including recovered or donated food.¹³¹ Along with BMLUK, it also monitors the Austrian Agency for Health and Food Safety (*Österreichische Agentur für Gesundheit und Ernährungssicherheit*, or AGES), which supports BMASGPK, BMLUK, and the provinces through research, scientific expertise, lab analysis, and accredited laboratories.¹³² AGES is a state-owned limited liability company, not a federal agency.¹³³

Federal Ministry of Finance (*Bundesministerium für Finanzen*, or BMF)

The BMF is the federal ministry authority responsible for federal finances, collecting taxes,¹³⁴ enforcing customs,¹³⁵ and administering fiscal and economic policy.¹³⁶ In consultation with other ministries, the BMF drafts tax laws and incentive schemes to achieve the government’s broader policy goals.¹³⁷ The BMF influences food donation practices through these policies.

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 Austria’s current status on each legal issue and offer tailored recommendations for improving Austria’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
Moderate	Moderate	Strong	No Policy	Moderate	No	Limited	Limited	Moderate

NATIONAL FLW LAWS, POLICIES, OR STRATEGIES

Food systems are multifaceted. In most countries, many different ministries or departments regulate food and agriculture, including efforts to address FLW. As a result, despite stated goals to reduce food waste, many governments lack internal cohesion around the issue, resulting in lackluster, disjointed, or even contradictory policy landscapes. Uniting the myriad government agencies and initiatives, along with stakeholders in the private sector and civil society, under a national FLW strategy or through food waste or donation-specific laws places FLW at the forefront of the national agenda and establishes clear roles and responsibilities for different entities. This is critical for implementation, accountability, and collaboration across sectors. It is critical that a policy or strategy clearly prioritizes how an issue should be addressed and sets concrete targets.

Austria has developed a comprehensive approach to reducing FLW, combining EU obligations, national strategies, private-sector agreements, and circular economy ideas. Building on the “Food Is Precious!” initiative and the 2017–2030 voluntary agreement with major food companies,¹³⁸ Austria has complemented these efforts with binding reporting duties for large food retailers and wholesalers.¹³⁹ Taken together, these measures form the backbone of Austria’s emerging national FLW framework, even as work continues to develop a single, fully unified, national FLW strategy.

National Frameworks and Governance

Austria has set a goal of halving food waste across hospitality, restaurants, and catering by 2030 through the “United Against Waste” program.¹⁴⁰ This initiative brings together government entities such as the BMLUK, regional provinces, food service businesses, and NGOs.¹⁴¹ It targets food waste in the catering, hospitality, and restaurant sectors,¹⁴² partnering with companies from these sectors to optimize product use, introduce waste monitoring processes, and support the redistribution of edible food.¹⁴³ In addition, the collaborative “Food Is Precious!” initiative undertaken in 2012 by the ministry then known as the Federal Ministry of Agriculture,

Forestry, Environment and Water Management, and now managed under the BMLUK promotes stakeholder collaboration across the food value chain and prioritizes food for human consumption over animal feed or nonfood processing.¹⁴⁴ Actions under this initiative involve voluntary agreements between businesses and the government, information campaigns, food redistribution, and other smaller initiatives.¹⁴⁵ This initiative remains a high priority for Austria, serving as its main tool in food waste prevention.¹⁴⁶

The establishment of the Interministerial Coordination Office in 2021 to draft a national FLW strategy and action plan is further evidence of Austria's commitment to reducing FLW by moving toward more coordinated governance.¹⁴⁷ Most recently, when Austria's new government entered office in March of 2025, its general strategy document outlining policy priorities included a call for all actors in the supply chain to contribute to waste reduction.¹⁴⁸ These initiatives primarily offer a strategic direction and promote shared responsibility rather than putting forward any binding measures.¹⁴⁹

Circular Economy Integration

In December 2022 Austria adopted its National Circular Economy Strategy, aiming to transition from a linear “take-make-use-waste” model to a sustainable circular economy by 2050.¹⁵⁰ The strategy sets ambitious targets, including increasing the circularity rate to 18% by 2030, enhancing resource productivity by 50%, and reducing private household consumption by 10%.¹⁵¹ The circularity rate refers to the percentage of material resources used in the economy that come from the return and reuse of materials.¹⁵² Food waste prevention is a key focus, with a standardized food waste reduction target of 50%.¹⁵³

Sustainable Public Procurement

In line with the UN SDG 13 for climate change, SDG 8 for decent working conditions, and SDGs 14 and 15 for the protection of life on land and water, the government of Austria developed a plan to further sustainable public procurement.¹⁵⁴ Although this plan is not specific to FLW reduction, it includes initiatives to reduce FLW in the pursuit of sustainable procurement goals. One such initiative is the promotion of localized supply chains, which have the potential to reduce FLW through decreased storage and transportation times.¹⁵⁵

Local Initiatives and Civil Society

Austria's FLW reduction efforts are bolstered by numerous grassroots initiatives. Organizations such as Die Tafel Österreich, Austria's largest food bank, rescue surplus food for redistribution to those in need, while educational campaigns and school competitions raise awareness about food waste prevention.¹⁵⁶ Private organizations and businesses are also joining the fight against food waste, showing that Austria's momentum is not solely driven by government initiatives but also by members of society. Retailers such as SPAR Austria have adopted innovative practices, including AI-driven inventory management, partnerships with food rescue apps, and the sale of imperfect produce at discounted prices to reduce food waste.¹⁵⁷

NATIONAL FLW STRATEGY RECOMMENDATIONS

1. DEVELOP AND IMPLEMENT A PLATFORM TO EXCHANGE BEST PRACTICES TO REDUCE FLW.

While Austria has shown a national commitment to reducing FLW through a variety of initiatives and ministries, reports from stakeholders working in food recovery suggest that more coordination is needed to exchange best practices and build on earlier momentum. For example, the Interministerial Coordination Office provides a valuable framework for coordinating FLW efforts across government, but to date it has only convened three working groups, two of which no longer seem active. As Austria develops its plan to comply with the Waste Framework Directive and as the EU develops an antipoverity strategy that calls upon Member

States to, among other things, ensure adequate access to food, Austria should establish a platform where those working to reduce FLW and increase food recovery in Austria can exchange ideas, provide timely updates, and learn from one another. Such a platform will ensure resources are used more efficiently and, where possible, create synergies. It should be designed with input from those working throughout the food supply chain, including food recovery organizations, and include a centralized website and regularly scheduled meetings for sharing information and resources.

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 regulations. 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) and what steps are necessary to safely donate food in compliance with applicable regulations. As a result, safe, 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 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.¹⁵⁸ 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.¹⁵⁹ 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.¹⁶⁰

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.¹⁶¹ The guidelines note requirements that are generally applicable to all food redistribution actors, but they also highlight requirements that are 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.¹⁶² The guidelines and regulations further clarify instances where Member States may derogate from certain food safety rules.¹⁶³ For instance, certain fruits and vegetables that do not meet the requisite marketing standards may still be donated.¹⁶⁴

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.¹⁶⁵ 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.

Food safety regulations in Austria follow EU law, including specific guidance for food donation, reflecting an effort to facilitate safe redistribution. Austria’s primary legislation governing food safety is the Food Safety and Consumer Protection Act (*Lebensmittelsicherheits- und Verbraucherschutzgesetz*, or LMSVG), which was enacted in 2006.¹⁶⁶ The act integrates the EU food safety regulations into national law and supplements them with definitions, standards, and penalties that apply to all stages of food production, processing, and distribution.¹⁶⁷ It prohibits the circulation of food that is harmful to health or unfit for consumption, and it mandates accurate labeling to prevent misleading information about food composition and quality.¹⁶⁸ The act also requires the registration and supervision of food establishments by competent authorities, including the provincial governments and the BMASGPK.¹⁶⁹

The BMASGPK is responsible for food safety overall and coordinates with provincial food inspection authorities who monitor compliance and enforce food safety laws.¹⁷⁰ The Austrian Agency for Health and Food Safety (AGES) supports the BMASGPK, BMLUK, and federal provinces through research, scientific expertise, accredited laboratory analysis, monitoring and risk assessment.¹⁷¹ Its activities include work across many different fields to safeguard plant, animal, and human health.¹⁷²

Austria follows the EU Guidelines on Food Donation, which clarify how food laws apply to donations and facilitate the safe redistribution of surplus food.¹⁷³ In addition, Austria publishes food safety and hygiene guidelines in the Austrian Food Code (Austrian Food Codex).¹⁷⁴

Austria also publishes clear guidelines for the public on subjects like food traceability to support compliance.¹⁷⁵ However, these materials are spread across different chapters of the Food Code and stand-alone administrative documents such as national guidelines. This makes it difficult for food business operators or charitable organizations to access the overall guidance. One example is the donation-specific traceability and allergen labeling guidelines. The EU General Food Law Regulation outlines a “one step back, one step forward” traceability requirement for all actors in the food supply chain, while the EU Guidelines on Food Donation carve out an exception that charities do not have to record the identity of the final recipient if they are an individual, but do need to record it when it goes to another food business operator.¹⁷⁶ Austria has adopted a separate, nonbinding guideline (*leitlinie*) for charitable organizations redistributing food donations that interprets general traceability obligations under articles 18 and 19 of EU General Food Law Regulation rather than integrating those rules into the Food Codex or a single national code.¹⁷⁷ The guidelines make it easier for food redistribution organizations to comply with product recalls when products may otherwise be commingled because they were donated at different times or by different donors.

Similarly, allergen labeling for donated, nonprepacked foods is addressed separately, mainly through Codex A 5 and related guidelines on “open goods” (*offene Waren*), which allow allergen information for bread to be provided via signage or oral communication supported by internal documentation instead of full label declarations.¹⁷⁸ While the measures illustrate Austria’s effort to adapt general food safety rules to promote safe, feasible donation, the lack of centralized guidance may make it challenging for food businesses or charitable organizations to locate and implement all relevant provisions.

FOOD SAFETY POLICY RECOMMENDATIONS

While Austria has made significant strides in promoting food donation through regulatory measures and collaborative initiatives, further efforts are needed to simplify the legal framework and provide clear, donation-specific guidelines in an easy-to-use, accessible format and location. Such measures would alleviate uncertainties among donors and enhance the efficiency of food redistribution to those in need.

1. PUBLISH A UNIFIED, CROSS-AGENCY CIRCULAR FOR BUSINESSES.

Austria could develop and publish a cross-agency circular that translates rules of food hygiene, date labeling, storage and freezing, and traceability into concrete operating steps for large retailers and wholesalers. Modeled on the guidance published by countries such as Belgium¹⁷⁹ and Germany,¹⁸⁰ the circular would consolidate all legal requirements into a single, user-friendly document accessible to companies at the management and store levels. This includes clarifying storage and temperature conditions, documentation requirements for traceability, and guidance on responsibilities in establishing protocols with charitable organizations engaged in food recovery. In line with the German guidance, the use of tools such as flowcharts and checklists can give businesses legal certainty and help further integrate donation into standard operating

procedures for small and large companies. This would be especially useful for new companies or growing companies that do not yet possess the resources to parse through all relevant laws.

DATE LABELING

Date labels affixed to food products can be a major driver of food waste and an obstacle to food donation. As explained in the previous section, most food donors and food redistribution organizations are appropriately cautious about donating food that do not meet safety standards, but it is not always clear which standards relate to food safety. 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.”¹⁸¹ 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.¹⁸² Similarly, 88% of Americans report that they throw away food after the expiration date due to safety concerns, even if there is minimal risk of a foodborne illness at that time.¹⁸³

Within the EU, Regulation No. 1169/2011 on Food Information to Consumers (hereinafter, “FIC Regulation”) governs the use of date labels on food products.¹⁸⁴ 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.¹⁸⁵ 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.¹⁸⁶ 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.”¹⁸⁷ Food products are considered unsafe for consumption after their “use by” date passes.¹⁸⁸ The FIC Regulation aligns with the model language set forth in the *Codex Alimentarius*’s General Standard for the Labeling of Prepackaged Foods.¹⁸⁹

The FIC Regulation requires all mandatory food information to be marked in an easily visible location,¹⁹⁰ including in any special storage conditions or conditions of use.¹⁹¹ It also lists food products that are not required to have a “best before” date, including fresh fruit and vegetables, wines, beverages with 10% or more alcohol, pastries, vinegar, cooking salt, sugar, confectionary products, and chewing gum.¹⁹² 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 nonprepacked goods “unless Member States adopt national measures.”¹⁹³ 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.”¹⁹⁴ 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.”¹⁹⁵ 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.¹⁹⁶

The guidelines refrain from providing specific instructions on how long after the “best before” date foods 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.¹⁹⁷

Similar to many countries, food waste in Austria is influenced by the interpretation and application of “best before” (*Mindesthaltbarkeitsdatum*) and “use by” (*Verbrauchsdatum*) date labels.¹⁹⁸ Consumer misunderstanding of these labels often leads to the disposal of food that is still safe to eat.¹⁹⁹ A recent survey in Austria shows that more than two-thirds of respondents believe products cannot be consumed after the “best before” date, despite this date indicating quality, not safety.²⁰⁰ This confusion not only exists in households, which are significant contributors to food waste in Austria, but affects the willingness of businesses to donate food nearing or past its quality date.²⁰¹

Austria’s Food Safety and Consumer Protection Act is the main national law that implements food safety laws set by the EU, including the food labeling requirements under the FIC Regulation.²⁰² Food past its “best before” date can legally be sold and donated in Austria.²⁰³ The entity selling or donating the food is responsible for ensuring it remains safe and of satisfactory quality.²⁰⁴ Retailers often sell such products at a reduced price, though there is no legal obligation to do so.²⁰⁵ Some retailers actively donate food that is safe to eat but past its “best before” date to charitable organizations.²⁰⁶ Food past its “use by” date cannot legally be sold or donated, and consuming food after this date is strongly discouraged due to potential health risks.²⁰⁷

Beyond the legal requirements for date labels, Austria has undertaken various initiatives and provided guidance to increase awareness about the meaning of date labels. These efforts complement the legal framework that permits the donation of food past its “best before” date. For example, the “Food Is Precious!” initiative, administered within the BMLUK, educates the public about date labels.²⁰⁸ It includes extensive public awareness campaigns, school programs, and consumer outreach to clarify the difference between the two date labels.²⁰⁹ In addition, Die Tafel Österreich worked with MA 38 - Food Inspection Vienna to test how long different food products remain suitable for consumption after reaching their best before date.²¹⁰

Various representatives of the food industry and NGOs have also spearheaded initiatives to reduce food waste by placing more information on food labels. Too Good To Go, in collaboration with food manufacturers and retailers, created the phrase “Often good for longer” (*Oft länger gut*) to place on food packages next to the “best before” date label.²¹¹ The goal is to encourage consumers to use their senses to detect the quality of a product after the “best before” date rather than automatically throwing out the product.²¹² This label can help dispel the common misconception that the “best before” date is related to food safety. Since 2021 at least 60 brands have started using this label in Austria.²¹³

Verein für Konsumenteninformation (VKI), Austria’s leading independent consumer organization, provides information and guidance on various consumer topics, including food labeling and food waste.²¹⁴ Through its magazine and website, VKI regularly explains the distinction between “best before” and “use by” dates, and it urges consumers to assess products with their senses instead of discarding them automatically, explicitly linking this behavior to the large volumes of avoidable food waste generated in Austria each year.²¹⁵ A portion of VKI’s funding comes from government contracts, reflecting a policy decision to invest in consumer education on food waste, while the remainder is supported by readers of its magazine.²¹⁶

DATE LABELING POLICY RECOMMENDATIONS

To address consumer confusion and encourage redistribution of safe, surplus goods, Austria should strengthen its date-labeling framework through additional awareness-raising and national date-marking guidelines that better suit consumer behavior.

1. LAUNCH A NATIONAL AWARENESS CAMPAIGN ON THE MEANING OF DATE LABELS.

Austria should launch a sustained national awareness campaign on the meaning of the two different date labels that aligns with existing EU work on date marking and food waste. While Austria has previously run initiatives to explain this distinction and stress that many foods remain edible beyond the “best before” date, the federal government could develop a more coordinated, multiyear campaign that builds upon existing, smaller-scale

efforts.²¹⁷ Through communication channels, such as schools, social media, and retail settings, and consistent messaging on how consumers can use their senses (look, smell, taste) before discarding food, the initiative would further embed informed decision-making in everyday practice.

At the same time, the government should develop practical, standardized guidance for retailers and food businesses on the safe donation and redistribution of products approaching or exceeding their “best before” date, building on existing voluntary partnerships with food redistribution organizations. Such guidance could clarify handling practices, liability considerations, and recommended cooperation models, helping harmonize approaches across the sector and give greater certainty, particularly to smaller operators. Integrating consumer education with clearer expectations for businesses would help ensure improved label literacy at all steps of the supply chain.

2. STANDARDIZE CONSUMER-FRIENDLY CLARIFICATION LABELS.

A straightforward way to help consumers understand date labels is to provide more information directly on the package. In 2022 France implemented a law that allows food businesses to supplement the “best before” date with phrases such as “for optimal enjoyment” and, crucially, “this product can be consumed after this date.”²¹⁸ Austria could adopt an analogous program to France’s that encourages the addition of standardized clarifying language on date labels. Optional phrases such as “this product can generally be consumed after this date, provided it has been correctly stored” next to the “best before” date would make such advice visible at the point of sale and in households, complementing the proposed educational campaign.

3. REQUIRE ANY FOOD FROZEN FOR DONATION TO BE LABELED WITH A “FROZEN ON” DATE.

Under EU law, the “date of freezing” is already required for certain frozen meats and fish, but Member States can go further for specific waste prevention purposes.²¹⁹ Member States such as Belgium require that foods frozen for donation bear the freezing date (“frozen on [date]”) and a clear instruction to consume immediately after thawing. This allows organizations to adjust the “best before” date for donated frozen foods based on the date of freezing, provided the revised date still complies with relevant food safety rules.²²⁰ Austria could adapt these practices by requiring that any food frozen close to its original “use by” or “best before” date marked for donation carry a “frozen on” date. This would give donors, charities, and consumers a transparent, harmonized framework for freezing and safely donating or using surplus foods while preventing overcautious discarding. It would also build upon efforts already in place to clarify protocols around donating fresh and frozen meat.²²¹

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 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.²²² While the Product Liability Directive was repealed and replaced in December 2024, the previous law will continue to apply to products placed on the market before December 9, 2026.²²³ The new Product Liability Directive provides that “economic operators are liable for

damage caused by defective products.”²²⁴ An economic operator is defined as “a manufacturer of a product or component, a provider of a related service, an authorised representative, an importer, a fulfilment service provider or a distributor.”²²⁵ 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.²²⁶

Section 4 of the EU Guidelines on Food Donation outlines the determination of primary responsibility and liability should food safety issues arise.²²⁷ 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.”²²⁸

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.²²⁹ 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.²³⁰ 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,”²³¹ as Member State public health authorities “will investigate the whole food supply chain in order to identify the origin and cause of the problem.”²³²

Some Member States have enacted liability protection laws or established formal partnership agreements²³³ 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.²³⁴

At the time of this writing, Italy is the only Member State with a Good Samaritan Law (L.155/2003)²³⁵ that provides clear legal protection to food donors that donate to registered nonprofit organizations “of social utility.”²³⁶ L.155/2003 characterizes nonprofit organizations “of social utility”²³⁷ 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. A growing number of countries around the world have adopted similar legislation.²³⁸

Currently, Austria does not have a dedicated “Good Samaritan” law specifically protecting food donors or food recovery organizations from civil liability or criminal responsibility arising from food donation and food recovery activities.²³⁹ Instead, legal responsibility for donated food is assessed under Austria’s general civil law framework, primarily the Austrian General Civil Code (*Allgemeines bürgerliches Gesetzbuch*, or ABGB), alongside the ordinary regulatory provisions governing food safety.²⁴⁰

Under this framework, liability is fault based. Claims relating to harm allegedly caused by donated food are assessed under the general damages provision of the ABGB, specifically §§ 1293-1295, which governs civil liability torts.²⁴¹ To succeed, a claimant must demonstrate that harm occurred, the donor caused the harm, and the donor’s conduct was intentional or negligent.²⁴² Because liability requires donors to breach a duty of care (either negligently or intentionally), donors acting in good faith would likely not be held liable, provided they can demonstrate they followed the requisite food safety standards.²⁴³

Under civil law, the gratuitous transfer of food generally constitutes a gift within the meaning of the ABGB.²⁴⁴ This reflects the civil law principle that gratuitous transfers (*Schenkungen*) do not carry the same heightened quality assurances that commercial transactions do.

The absence of donation-specific legislation may leave potential donors uncertain about how existing liability rules apply in practice, particularly in a context where food redistribution operates alongside a broader regulatory framework. This legal ambiguity may cause donors to avoid unknown risks and discourage the donation of surplus food that would otherwise be safe for consumption.

LIABILITY PROTECTION POLICY RECOMMENDATIONS

1. CLARIFY THE APPLICATION OF EXISTING LIABILITY RULES TO FOOD DONATION.

Austria should issue official guidance, developed through broad consensus and endorsed by the competent authorities, clarifying how existing civil and regulatory law applies to food donations. While Austrian civil law likely limits liability for gratuitous transfers as noted previously, these protections are not written or applied in a way that is widely known or understood by potential donors or charitable organizations. Clarifying that, under existing law, food donations made in good faith (no negligence or intentional misconduct) and in compliance with food safety requirements will not expose donors to liability would reduce uncertainty, clarify risk, and encourage more potential donors to donate food.

2. ADOPT TARGETED LEGISLATION THAT PROTECTS GOOD FAITH DONORS AND INTERMEDIARIES FROM CIVIL AND CRIMINAL LIABILITY.

To further alleviate liability concerns and actively encourage food donation by providing maximum legal clarity, Austria should consider adopting legislation that explicitly outlines liability protections for food donors and food recovery organizations operating in good faith and adhering to prescribed food safety standards. Such legislation could clarify that donors are protected from civil liability and criminal responsibility except in cases of intentional misconduct (*Vorsatz*) or gross negligence (*grobe Fahrlässigkeit*), aligning food donation liability with established fault categories in Austrian law.

Among Member States, Italy offers one example of how legislation can provide such clarity. Italy's "Good Samaritan Law" (L.155/2003) recognizes food banks as the final link in the food donation supply chain.²⁴⁵ The law prevents beneficiaries of food banks from filing lawsuits against food donors. As a result, food donors are only liable for food safety requirements to food banks rather than to individual consumers of food bank provisions.²⁴⁶ 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. With food banks ensuring proper safety and hygiene standards after receiving donations, this legislation provides an extra layer of assurance to donors. Ultimately, the law promotes food donation without sacrificing safety.

If adopted, similar legislation in Austria should be accompanied by practical guidance and outreach to ensure that potential donors understand the protections available to them and how to donate safely and effectively.

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 costs of hunger and stimulates the economy, as food redistribution organizations provide jobs, and donation recipients can spend their 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 retailers 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. Addressing tax barriers to food donation can also encourage donation 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, tax incentives 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 as long as taxation policies comply with EU rules.²⁴⁷ Some Member States have incorporated tax incentives for food donation into their national legislation.

In Austria, businesses can take advantage of 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.²⁴⁸ To qualify, donations must be made to a charitable, nonprofit organization that is registered with the BMF.²⁴⁹ Because this ceiling is calculated on profit rather than revenue, the value of the incentive may be limited for companies operating on low margins or in years with little or no taxable income, potentially reducing its effectiveness as a driver of food donation.

In general, for donations of nonfood assets, businesses are entitled to deduct the product's fair market value at the time of donation.²⁵⁰ For food and nonalcoholic beverages exempt from value-added tax (VAT), the BMF has donors use the "book value," or production value, at the time of donation.²⁵¹ Using book value can simplify administration by avoiding the need to determine a fluctuating fair market value, particularly for products nearing their "best before" or "use by" date. At the same time, limiting the deduction to book value may reduce the incentive to donate, as it may be lower than the retail or market value of the food. It may also present practical challenges for businesses that grow or prepare food themselves, where determining the production cost may be complex.

Individuals are also eligible for a deduction on their taxable income for donations to qualified charitable, nonprofit organizations.²⁵² As with business donations, the recipient organization must be registered with the BMF as a beneficiary.²⁵³ While the deduction is claimed as a "special expense" for individuals rather than an operating expense, it is governed by the same statutory framework and eligibility criteria, subject to a cap calculated against total income rather than profit.²⁵⁴

In addition to the tax incentives for food donation, Austria has simplified the paperwork for individuals to claim tax deductions. In the past, all donations had to be carefully tracked and entered into personal tax assessment forms. Starting in 2017, organizations eligible to receive tax-deductible donations have been required to electronically report donations made by individual taxpayers (but not companies) to the tax authorities, allowing the donations to be automatically reflected in the donor's income tax assessment.²⁵⁵ Donors can verify the reported amounts using the FinanzOnline service.²⁵⁶ Business taxpayers generally continue to account for donations through ordinary bookkeeping and tax reporting processes. As a result, the simplification has had a more limited practical impact on corporate food donors.²⁵⁷

BARRIERS

While certain tax schemes may encourage food donations, they may also be potential deterrents. In many countries 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 vender will charge on its own sale of the good, whereas input VAT is the amount invoiced to the vender upon the purchase of raw ingredients or other materials used to produce the good.

Council Directive 2006/112/EC²⁵⁸ of 28 November 2006 sets out the framework for VAT in the EU. The EU's institutions do not collect the tax. Instead, Member States are each required to adopt and collect VAT

that complies with the EU VAT rules.²⁵⁹ 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%.²⁶⁰ According to annex III of the directive,²⁶¹ food in general is eligible for a reduced VAT rate, which generally cannot be less than 5%.²⁶² 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.²⁶³ In addition, the directive allows Member States to provide an exemption with a right to deduct for the supply of foods and services by organizations engaged in welfare and social well-being activities.²⁶⁴

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).²⁶⁵ 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.”²⁶⁶ 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.²⁶⁷ 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 donor would incur VAT liability on the product at the time of transfer.²⁶⁸

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).²⁶⁹ 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.²⁷⁰ 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.²⁷¹ In practice, the exemption with the right to deduct functions similarly to zero-rating all donated food products.

In Austria, the standard VAT rate is 20%, with certain goods such as foodstuffs subject to preferential treatment under the Value Added Tax Act (*Umsatzsteuergesetz*, or UStG).²⁷² Annex 1 of the UStG lists the categories of goods that qualify for these reduced VAT rates, including staple food products such as produce, dairy items, and many prepared foods.²⁷³ Additionally, starting July 1, 2026, the VAT rate on a range of staple foods was reduced to 4.9%. This reduction applies to a “basket of goods” that is explicitly delineated by law. The basket comprises primarily dairy products, eggs, fresh vegetables, fruits, and basic grain and baked goods.²⁷⁴

To prevent VAT from being a barrier to donation, Austria made a targeted update to its tax laws. Effective August 1, 2024, donations of food and nonalcoholic beverages are exempt from VAT, and donors retain the right to deduct the input VAT they incur on those goods.²⁷⁵ As a result, businesses may donate eligible food without having to pay VAT on those goods, and they retain the right to deduct, which ensures donation does not create a tax disadvantage.²⁷⁶

TAX POLICY RECOMMENDATIONS

1. IMPLEMENT A TAX CREDIT FOR DONORS.

While tax incentives and the removal of tax barriers encourage increased food donations, tax credits for food donors are more likely to encourage food donation among a variety of businesses or farmers that tend to have more surplus and lower taxable incomes. Primary producers often operate at lower margins than other businesses, which could mean that they would benefit the most from a tax credit versus a tax deduction. A tax credit is a direct subtraction from the amount of taxes owed, while a tax deduction simply reduces the taxable income of a business or individual. Since primary producers might not have much taxable income in the first place, a credit would encourage them to donate their surplus food more than a deduction would. Because primary producers make up close to 15% of Austria's food waste,²⁷⁷ any policy that would positively impact the ability of primary producers to donate more food could greatly decrease Austria's food waste. There is some precedent in the EU for issuing tax credits for corporate food donation. In France, 60% of the book value of donated foods can be claimed as a tax credit when companies donate food.²⁷⁸ In Spain, there is a tax credit worth 35% of the book value.²⁷⁹

2. ALLOW DONORS TO CHOOSE BETWEEN BOOK OR FAIR MARKET VALUE FOR THE TAX DEDUCTION.

The current system of using the book value enables simple administration. A possible reform—particularly now that the Austrian VAT exemption has removed the incentive to assign donations a purely “zero” market value—would be to allow donors to elect the valuation method they want to use to determine their deduction. Under such an election, a donor could choose to use either the book value or fair market value. The fair market value may better reflect the real economic value of donated food and could strengthen the incentive to donate. If surplus food is understood as having meaningful value, allowing fair market value deductions could increase the after-tax benefit and potentially increase donations.

At the same time, the effectiveness of any valuation reform will depend on the structure of Austria's charitable deduction, which is currently capped as a percentage of taxable profit, not revenue. This limitation may produce relatively smaller incentives to donate in low-margin sectors such as food retail. Changing the law to allow deductions as a percentage of revenue, not profit, would likely encourage more donations.

There is a risk that fair market value could be manipulated, as it is difficult to determine value for products with a time-sensitive shelf life, and there may be equity concerns about allowing producers and sellers of higher-end products to claim a greater deduction for those foods. To guard against this, donors should be required to use objective evidence to determine fair market value and the BMF should issue guidance to determine fair market value for goods near their “best before” or “use by” dates.

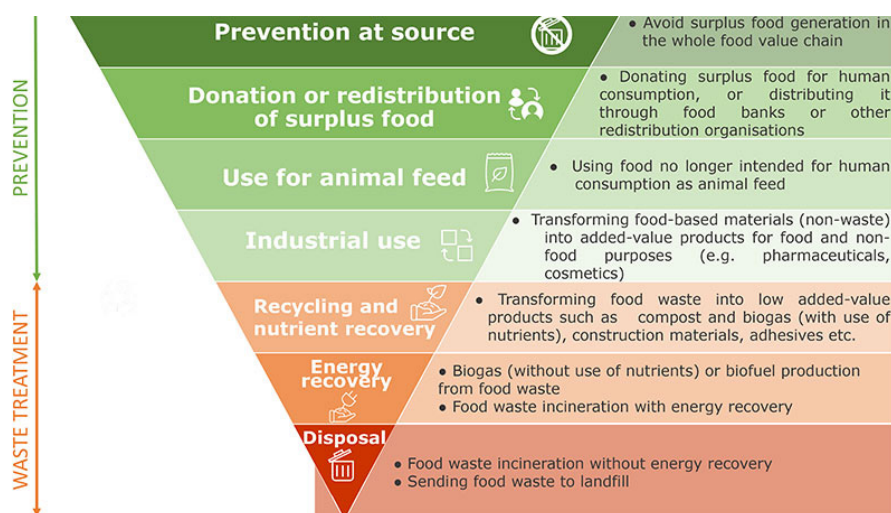
FOOD WASTE DETERRENCE POLICIES

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 a 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.²⁸⁰ It also provides conceptual frameworks and definitions for Member States to use while implementing these initiatives.²⁸¹ Foremost is the “waste management hierarchy” to be used when considering potential waste-reducing national policy.²⁸²

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 below).²⁸³



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.²⁸⁴ 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, backfilling and extended producer responsibility regime.”²⁸⁵ Under recital 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.²⁸⁶ The article also advocates for improved consumer understanding of “use by” and “best before” dates to reduce food waste.²⁸⁷

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 2030 SDGs.²⁸⁸ The directive also gives examples of incentives for the application of the waste management hierarchy as mentioned previously, such as the implementation of charges for the landfilling and incineration of waste or, among others, waste volume-based charging systems.²⁸⁹

The WFD was updated once more by EU Directive 2025/1892, dated September 10, 2025, and entered into force on October 16, 2025.²⁹⁰ 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.²⁹¹ 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.²⁹² Member States have until June 17, 2027, to update their national laws in accordance with the revised WFD.²⁹³

As a member of the EU, Austria aligns with the EU's overarching goals and directives on waste management and food waste reduction such as those outlined in EU Directive 2008/98/EC and its subsequent amendments. Austria has proactively implemented national strategies and legal frameworks that act as deterrents to food waste, particularly concerning landfilling, and increasingly promotes food donation through various measures. The Landfill Ordinance²⁹⁴ and the Waste Management Act (*Abfallwirtschaftsgesetz*) create the framework and legislative authority for Austria's waste management activities.²⁹⁵

Austria has robust policies to divert waste, including food waste, from landfills.²⁹⁶ The Landfill Ordinance, passed in 1996 and fully implemented in 2004, bans landfilling waste with a total organic carbon content exceeding 5%.²⁹⁷ This regulation effectively means that untreated municipal solid waste, which includes a large proportion of food waste, cannot be put directly into landfills. Such waste must undergo pretreatment, typically through incineration or mechanical-biological treatment.²⁹⁸

Furthermore, the Landfill Ordinance also imposes taxes on landfilling for specific waste types (e.g., a rate of €29.80 per tonne for mass waste or hazardous landfills in 2022) and an incineration tax (e.g., €8 per tonne).²⁹⁹ These fiscal measures make the disposal of waste through landfilling or incineration more costly, thereby encouraging waste prevention at higher tiers of the waste hierarchy such as food donation and recycling.

Under the Waste Management Act, Austria mandates the separate collection of various waste streams at the municipal level.³⁰⁰ The act requires municipalities to set up collection and treatment systems that comply with federal waste regulations. The exact design of these systems, such as collection frequency and types of bins, is determined at the municipal level.³⁰¹ Austria was the first Member State to establish a Pay as You Throw (PAYT) scheme for waste collection.³⁰² With a PAYT scheme, residents, households, and other users pay fees to the local government based on the amount of mixed waste thrown away.³⁰³ This creates a financial incentive to sort out recyclables and organics from general waste. In practice, many municipalities combine a PAYT scheme with mandatory separate collection for recyclables and organic waste, often organized through initiatives like the "4-bin principle" (residual waste, paper, recyclables, and biowaste).³⁰⁴ Consumers receive specific containers or bags that are registered to their household, and if they try to throw out excess waste in an unregistered bin or bag, the municipality detects it at collection.³⁰⁵ Other municipalities weigh bins at collection, imposing fees based on weight, or employ community enforcement by having trash drop-off centers with staff that check what is being disposed.³⁰⁶

This decentralized, combined approach reduces residual waste and encourages separation for recycling. Under the Waste Management Act, municipalities are required to implement collection systems that separate waste streams. By leaving it to municipalities to operationalize the details, local governments can tailor the collection systems to local conditions, making them easier to administrate. While households and businesses are subject to these systems, Austrian waste law currently does not impose specific obligations to donate surplus food.

FOOD WASTE DETERRENCE POLICIES RECOMMENDATIONS

1. ENACT A LAW TO REQUIRE THE DONATION OF SAFE, SURPLUS FOOD.

Austria does not currently have laws or policies that legally obligate food system stakeholders to donate safe, surplus food. However, under the WFD, Member States are required to take measures to prevent food waste, including facilitating the redistribution of surplus food through cooperation among food producers

and suppliers with food banks and other charitable organizations.³⁰⁷ Austria could work toward meeting this obligation by adopting legislation that requires designated high-volume waste generators to enter into donation agreements.

This requirement could be implemented independently or with a donation mandate targeted at specific waste generators such as restaurants, hotels, caterers, supermarkets above a defined size threshold, or large-scale food producers. By requiring these entities to maintain systems or contractual relationships that enable redistribution, Austria would ensure that food already prepared for consumption is donated rather than discarded.

Such a law would benefit from government support for implementation. This may be especially valuable for the food service industry, which often operates on tighter financial margins. Grants for donation infrastructure, such as equipment to maintain time and temperature controls or opt-in, end-of-day collection systems to make donation easier can help minimize the added labor and supplies required to package and deliver food donations. Support can also include updated guidance on new laws and how to connect new donors with organizations and charities with appropriate capacity. Public authorities could also match obligated businesses with redistribution organizations that have the logistical capability to receive donations.

Since such donation would be mandatory, noncompliance after an appropriate implementation period should be met with fines or nonfinancial penalties such as ineligibility for government grants or programs. Following a transition period, proportionate enforcement mechanisms could be introduced to ensure compliance while allowing businesses time to adapt their operations.

These types of mandatory programs are not novel. France's n°2016-138 Law on Fighting Against Food Waste requires supermarkets of more than 400 square meters to establish relationships with relevant charitable organizations to donate surplus food.³⁰⁸ As of 2020 this requirement also applies to operators in the agrifood industry with annual turnover exceeding €50 million and operators in collective catering that prepare more than 3,000 meals per day.³⁰⁹ Other updates to the law require certain companies to designate a person responsible for coordinating and implementing a food donation quality management plan³¹⁰ and restaurants to have to-go containers available for customers.³¹¹ Several other countries or states have followed suit.³¹² For example, in the Czech Republic, Law No. 180/2016 on foodstuffs and tobacco requires food retailers with supermarkets of more than 400 square meters to engage in similar food redistribution activities.³¹³

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 for sustainable food systems.³¹⁴ Access to public and private funds, including contributions from the EU Investment Bank, are referenced in the EU Green Deal “Farm to Fork” Strategy.³¹⁵ Further, EU-wide innovation funds include InnovFin³¹⁶ and the European Circular Bioeconomy Fund³¹⁷ (both through the EU Investment Bank) as well as various topical EU funding programs for sustainable food systems, environmental protection, food security, and more.³¹⁸

The European Social Fund Plus (ESF+) is the EU's main funding instrument for investing in the well-being of people.³¹⁹ With a budget of €142.7 billion for the period 2021 to 2027, the ESF+ contributes to the EU's

employment, social, educational, and skills policies, which include addressing food insecurity and food waste.³²⁰ The ESF+ brought together four funding instruments that were separate in the program period 2014 to 2020.³²¹ 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.³²²

In every Member State, the shared management strand, which includes food aid, is implemented with the help of partner organizations in charge of distributing assistance, including food banks.³²³ 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.³²⁴ 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.³²⁵ In 2022 Member States distributed 62 million meals using ESF+ funds.³²⁶

In Austria the approach to grants and incentives is multilayered but somewhat limited. Austria strategically uses EU funds, runs national initiatives focused on FLW prevention and awareness, and supports innovation and recognition programs. There are fewer direct, large-scale national grants for food recovery or food donation infrastructure.

Austria uses financing from the EU, notably through ESF+ and its predecessor, the Fund for European Aid to the Most Deprived (FEAD), to help those in need,³²⁷ although little funding goes directly to food recovery efforts.³²⁸ Outside of EU funding, Austria's Social Ministry has directly funded Die Tafel Österreich to recover and deliver surplus farm produce to people in need. In 2024 the ministry awarded €1.53 million for a project to process agricultural surpluses into shelf-stable foods for free distribution to people in need.³²⁹ A similar grant for a pilot project was funded in August 2023 to recover “fruits and vegetables from the field” (*Obst und Gemüse vom Feld*) to reduce agricultural surplus by redistributing and processing fresh produce for those in need.³³⁰

The Packaging Coordination Office (*Verpackungskoordinierungsstelle*, or VKS), housed within the BMLUK, also provides grant funding for projects aimed at preventing waste.³³¹ Eligible projects vary but include those that reduce production waste, improve waste prevention by optimizing logistics, and raise awareness for waste prevention, with grants ranging from €1,000 to €360,000.³³²

Additional funding specifically for food recovery efforts is also available at the local level. Some Austrian provinces or municipalities offer smaller-scale, localized support or funding for social organizations or projects that address food security and waste reduction. However, these are not typically large, dedicated infrastructure grants for food donation on a national scale. For example, programs supporting local food suppliers in some regions might include elements of innovation or investment that could peripherally support waste reduction, but they are not directly aimed at food donation for charitable organizations.³³³ In Salzburg one such program supports food retailers that innovate or build new facilities that secure local food supplies and provide resources for underserved populations.³³⁴

GOVERNMENT GRANTS AND INCENTIVES POLICY RECOMMENDATIONS

1. INVEST IN COLD CHAIN INFRASTRUCTURE AND OTHER “LAST-MILE” LOGISTICS.

For many potential donors, a barrier to donating surplus food is the cost of storage and transportation, particularly for perishable products that require refrigeration. Producers, retailers, and food service operators

may be reluctant to donate when they cannot cover the expenses of cold storage or transporting goods to charitable organizations. This is especially true for restaurants, hotels, and caterers that must maintain strict time and temperature controls for prepared food.

To address these obstacles, Austria could introduce grants for cold chain infrastructure and logistics. This could include blast and shock freezers that would allow companies selling prepared foods to maintain correct temperatures while they coordinate transportation of donations to food recovery organizations as well as energy-efficient, cold storage equipment and refrigerated vehicles. Other European programs offer useful models. In Italy, for example, regional grants have provided nonprofit organizations with funds to purchase equipment necessary for recovering and distributing surplus food, with a specific focus on any equipment that enables the collection and redistribution of unsold food for social purposes.³³⁵ Zero Waste Scotland's Community Fridge Fund offers grants (up to £10,000) that can be used exclusively for cold storage equipment, helping community organizations acquire refrigerators and freezers that underpin local food redistribution initiatives.³³⁶

In addition, flexible microgrant schemes with simpler application and reporting requirements could help smaller, volunteer-led organizations cover ongoing transport and last-mile delivery costs such as fuel and vehicle leasing or maintenance. By focusing financial support on these concrete costs, the government would make food donations more feasible for both donors and intermediaries, thereby increasing the quantity and diversity of food that can be safely recovered and redistributed.

2. EXPAND INNOVATION AND DIGITALIZATION GRANTS FOR FLW PREVENTION AND DONATION.

Austria already participates in wider EU and national initiatives that support innovation and digitalization, but these do not always explicitly prioritize food waste prevention and food donation projects. Expanding or adapting existing innovation grants to clearly include surplus food redistribution and measurement initiatives would encourage the development of new tools and models that strengthen the donation ecosystem. For example, Ireland's Circular Economy Innovation Grant Scheme (CEIGS) provides dedicated support to circular economy projects led by community organizations and social enterprises, including initiatives focused on reducing food waste and improving resource efficiency.³³⁷

A similar, clearly branded funding stream could help Austrian actors pilot and scale surplus food redistribution solutions. Eligible projects could include digital and mobile platforms that connect donors with charities and new collection and redistribution models that improve efficiency and reach. Funding could also be targeted at reducing waste in specific sections of the supply chain such as postharvest surplus and the recovery of fresh produce sent back to suppliers for not meeting retailers' grade and quality standards. Over time, investments in innovation and data systems would support more effective targeting of other grant programs, provide better evidence of impact, and contribute to meeting Austria's national and EU food waste reduction commitments.

3. PROVIDE GRANT FUNDS TO IMPLEMENT THE WASTE FRAMEWORK DIRECTIVE.

As Austria develops its plan to comply with the WFD, it should provide grant funds to organizations that create or expand the infrastructure necessary to enact the plan. Many private companies and NGOs have already committed to reduce FLW and, with government investments, could scale up existing infrastructure and catalyze their efforts. Initially, such grants could be used as one-time investments to promote interest in the plan, while

ensuring sufficient infrastructure and coordination to meet the targets set forth in the WFD. Depending on whether Austria is on track to meet its FLW targets, the government could determine whether additional funds are necessary based on conversations with stakeholders.

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 that 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 Scope 1, 2, and 3 emissions.³³⁸ Entities are subject to the CSRD if they: (1) are “large”³³⁹ 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.³⁴⁰ 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.³⁴¹ 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.³⁴² The first wave of CSRD reports by covered businesses (reporting on FY2024) was published in 2025.³⁴³

In November 2025, the European Parliament amended the CSRD to reduce the scope of companies subject to reporting requirements under the directive.³⁴⁴ The amendments also delay the application of the reporting requirements for large companies that have not started implementing the CSRD and for listed small and medium-sized enterprises.³⁴⁵

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.³⁴⁶ 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.³⁴⁷ 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.³⁴⁸ 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.³⁴⁹ Unlike the CSRD, individual companies are not required to report on FLW under the WFD.³⁵⁰

Austria’s sustainability reporting and disclosure rules build on the CSRD regulations. Sections § 243b and § 267b of the Company Law (*Unternehmensgesetzbuch*, or UGB) require qualifying corporations to engage in annual nonfinancial reporting. These sections are the implementing provisions of the EU Non-Financial Reporting Directive (NFRD) (Directive 2014/95/EU), which was expanded by the CSRD. Austria continues to use § 243b of the UGB as its requirement for nonfinancial statements, updated to align with EU rules.³⁵¹ Under the UGB, corporations must disclose their business model, due diligence processes, material risks and how they are managed, and performance indicators for specific areas including the environment.³⁵²

Corporations can follow best practice guidance from the Austrian Financial Reporting and Auditing Committee (AFRAC) when preparing disclosures. AFRAC is an independent, nongovernmental expert committee considered to be the country’s standard-setting body for financial and other legal reporting.³⁵³ The review

of nonfinancial statements will become increasingly important with the forthcoming implementation of the CSRD, and incomplete reporting may constitute a criminal offense under the Austrian Criminal Code.³⁵⁴

Austria has also introduced domestic environmental legislation that implements and expands on EU requirements. For food waste, the Waste Management Act (*Abfallwirtschaftsgesetz*, or AWG) of 2002, as amended in 2021 by the Circular Economy Package, establishes rules for waste prevention, reuse, recycling, recovery, and disposal. Section 11a of the act mandates that food retailers of a certain size—defined as those operating at least one sales outlet exceeding 400 square meters or at least five outlets—must report (1) the kilograms of food donated for human consumption and (2) the kilograms of food passed on as waste, broken down by product group where possible. Reports are submitted electronically on a quarterly basis.³⁵⁵

Provincial and municipal bodies also bear responsibility for implementing the Waste Management Act's provisions through provincial waste management plans (*Abfallwirtschaftspläne*).³⁵⁶ These plans operationalize the act by tailoring its strategy to local infrastructure and geography. In Vienna, for example, the city has adopted a waste management plan that includes specific targets to reduce kitchen waste and options for waste recovery such as composting and anaerobic digestion.³⁵⁷ To gauge effectiveness, Vienna's plan mandates a formal monitoring group to measure progress against predefined indicators (*Geschäftsordnung*).³⁵⁸

Austria's Environmental Information Act (*Umweltinformationsgesetz*, or UIG) ensures that environmental reporting data at the federal, provincial, and municipal levels, including information on waste streams, is available to the public.³⁵⁹

EMISSIONS, ENVIRONMENTAL, AND FOOD WASTE REPORTING RECOMMENDATIONS

1. REQUIRE REPORTING THE AMOUNT OF FOOD THAT IS REJECTED BY RETAILERS.

While the existing reporting framework in Austria provides a strong foundation for environmental and waste disclosure, important blind spots remain in how food waste is measured along the supply chain. Research on Austria's food system shows a lack of consistent measurement.³⁶⁰ This can result in hidden losses at the production and distribution stages, where waste arises from forecasting errors or operational factors not visible in downstream retail data.³⁶¹ Moreover, the criteria that retailers use to reject shipments of fresh produce in particular can be subjective, based on the interpretations of an individual store employee rather than objective grade and quality standards.³⁶²

Austria should introduce a mandatory requirement for retailers of a certain size to publicly report how much food they send back to suppliers and why they reject a shipment. Retailers would be required to report the quantity and product category of these returned products, aligned where possible with existing reporting channels. By introducing more robust information about where FLW occurs in the supply chain into the pre-existing national data system, policymakers and the public would understand more clearly where and why waste occurs, enabling more targeted interventions. Data from this type of reporting could be used to identify new market opportunities such as innovative ways to use produce rejected for grade and quality reasons. Because most food producers are not able to challenge food rejection due to power imbalances, they are often stuck trying to find new markets for this food. When that is not possible, the rejected food is often wasted. Requiring retailers to report the amount of food they reject would be an important addition to existing reporting requirements and could help reduce FLW by creating new market opportunities.

2. ESTABLISH A SECTOR-WIDE SURVEY.

Despite growing corporate sustainability reporting and data reported under the Waste Management Act, Austria still lacks a comprehensive, comparable data set that captures FLW across the entire system, including in small and nonreporting sectors. To improve coordination and provide a common evidence base for policy, the federal government could mandate a regular, representative survey of FLW led by the BMLUK.

This survey would sample agricultural producers, processors, wholesalers, retailers, hospitality, and civil society organizations (such as food banks and social supermarkets) and collect harmonized data. Results would be published in aggregate form as a central source of information on FLW levels, trends, successes, and opportunities for growth. This could be integrated into the Federal Waste Management Plan and provincial *Abfallwirtschaftspläne*. Over time, this survey could help calibrate waste management reporting, inform the design of grants, and provide a baseline for tracking progress toward WFD goals and national food waste reduction targets.

3. EXPAND FOOD WASTE REPORTING TO THE HOSPITALITY SECTOR.

Current reporting obligations focus primarily on large food retailers, which are required to document and report the quantities of food they donate and discard as waste under the waste management rules.³⁶³ The hospitality sector, however, is not subject to comparable reporting requirement. Large factory canteens and larger hotels with extensive food service operations generate substantial volumes of avoidable food waste. This limits the visibility of waste in a key sector and can undermine efforts to design effective food recovery policies.

To address this, Austria could extend its data reporting requirements under the Waste Management Act to include hotels and other large hospitality operators above a certain size or revenue threshold. They could be required to report, at minimum, the amounts of food wasted and food donated or recovered using reporting formats aligned with existing reporting systems. Introducing such obligations gradually, with guidance and support, would improve data quality from a major waste-generating sector and create a stronger incentive for hotels to invest in prevention and partner with food recovery organizations. Moreover, if data indicate that food safe for human consumption is being wasted, it would be possible to begin conversations about the barriers that prevent this food from being donated and identify potential solutions.

CONCLUSION

This Legal Guide identifies Austria's current laws, policies, and programs that relate to FLW and food donation. It offers tailored recommendations to reduce FLW and strengthen food recovery. While federal and provincial governments bear primary responsibility for safeguarding food security and advancing a sustainable, circular food system, food redistribution organizations and other private actors provide essential social value and a measurable climate benefit by diverting surplus food from landfills. Working together, the government, private organizations, and civil society can ensure that food in Austria nourishes people first rather than becoming waste.

Looking ahead, the recently updated EU Waste Framework Directive, with ambitious food waste reduction targets, provides a clear opportunity and timeline for action. Over the next five years it should serve as a guide for Austria's policies to reduce FLW and increase food recovery. There is a need to refine existing laws and

policies that encourage reducing FLW, particularly those that reduce the impacts of poverty and improve environmental outcomes. To realize these outcomes, legislation and policy tools that minimize obstacles to food donation and provide strong, predictable incentives will be critical. This includes clear liability protections for donors and intermediaries that act in good faith; tax policies favorable to food donation; food waste deterrence measures that make disposal less attractive than redistribution; targeted grants and investments to cover collection, storage, and logistics; meaningful reporting requirements; and detailed regulations and guidance clarifying date labels. Taken together, these measures can help Austria reduce waste, expand safe and efficient food recovery, and improve the lives of those experiencing food insecurity.

This Guide can serve as a starting point to better understand the current legal framework in Austria and consider the existing gaps. 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 Austria, donors, intermediaries, and policymakers should investigate the laws identified in this Guide and seek additional legal counsel, if necessary.

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