

REPORT



FOOD DONATION IN THE EU:

**STATE OF ART, BARRIERS,
AND PERSPECTIVES**

Contents

Introduction	3
Data Analysis.....	4
Conclusion	36
Bibliography	37
Annex	40

Introduction

Food loss and waste is a challenge for Western societies with a capitalist economic system, with the production process typically resulting in overproduction and depletion of natural resources.

According to the 2024 Eurostat data, in the European Union (EU) over 59 million tons of food waste are generated per year. Households account for 54% of the total food waste, constituting 72 kg per inhabitant. The remaining 46% is generated in all stages across the supply chain.¹ Consequences of food loss and waste include environmental impacts, economic impacts as well as social impacts. All of which are inevitably linked to one another.² In order to combat this phenomenon, the United Nations (UN) included the halving of per capita food waste at retail and consumer level by 2030 among its Sustainable Development Goals (12.3).³

Similarly, the European Union (EU) also took action to limit food loss and waste. Being one of the objectives of the Farm to Fork Strategy, food waste reduction is also enshrined in Directive 2008/98/EC (Waste Framework Directive),⁴ which is currently undergoing revisions to include legally binding targets to reduce food waste.⁵ As a last resort to reduce food waste, the EU has also delivered guidelines on food donations for Member States. Indeed, when food loss and waste cannot be prevented at its source, i.e. by avoiding the production of food in excess at every stage of the food supply chain, edible surplus food should be redistributed among the people in need.⁶

The aim of the guidelines is twofold: to ensure that providers and recipients of surplus food adhere with relevant EU regulatory requirements, such as those related to food hygiene, traceability, liability and VAT and to promote a uniform understanding and to ensure the application of EU rules on food donation among the regulatory authorities of the Member States.⁷ Our survey's objective is to collect information on the Member States' approach towards food donation: to what extent they adopted legally binding regulations in their national legislation, whether they provided for VAT exemptions for donors and what challenges they are still facing today (if any) with regards to food redistribution.

Scope and purpose

Our study aimed to survey national legislation and analyse its implementation across different Member States. We collaborated with national government institutions and NGOs that are active in Food Donation. Out of the 27 contacted, 12 organisations from 11 Member States responded during the period of two years. We prepared a questionnaire consisting of two main parts: the first aimed to measure the recognition and understanding of national legislation, while the second addressed the challenges and opportunities encountered in its application. In the first year of activity (2023) contact was initiated with 13 Member States and 10 organizations involved in food redistribution, resulting in the drafting of an internal report with preliminary findings. In the second year of the study, research was completed in each Member State. In instances where the institutions contacted did not provide a

¹ Eurostat, Food Waste and Food Waste Prevention – Estimates (2024), available at [link](#).

² Andrea Seberini, Economic, social and environmental world impacts of food waste on society and Zero waste as a global approach to their elimination, SHS Web of Conferences 74, 03010 (2020), available at [link](#).

³ United Nations (UN). A/RES/70/1, Resolution adopted by the General Assembly on 25.09.2015. Transforming our World: The 2030 Agenda for Sustainable Development (2015).

⁴ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, OJ L 312 (2008).

⁵ European Commission Directorate-General for Health and Food Safety, EU actions against food waste, official EU website available at [link](#).

⁶ European Commission Directorate-General for Health and Food Safety, Food Donation, Official EU Website available at [link](#).

⁷ 2017/C 361/01, Commission Notice EU guidelines on food donation (2017) OJ C 361.

direct response, data was supplemented with a literature search. The report presented here is the result of these two years of activity.

Data Analysis

Finland

The Finnish Ministry of Agriculture and Forestry took part in our research.

Legislation

In Finland, there exists national legislation (EtL 297/2021) covering food donation.⁸ According to the law, all food business operators must calculate their surplus food and are obliged to donate it. Additionally, retailers are required to record the donations they make and the recipients of said donations. There are no intermediaries in the food redistribution process, meaning that retailers can donate directly to registered charities.

Alongside the legislation, the Finnish Food Authority has issued guidelines to facilitate food donations at a national level. The guidelines allow food to be donated as long as it does not pose a health risk for the recipients. For this reason, food business operators and charities have the duty to make sure that food safety is not compromised. Food items meant for food aid can be deep-frozen or frozen, but not beyond their expiry date. Due to the risk of listeria, frozen vacuum-packed or gas-packed smoked or engraved fish should only be used by the food aid provider for meals that are cooked if the expiry date has passed.⁹

Food can be donated by all food business operators (primary producers, processors, warehouses, retailers, mass caterers and restaurants).¹⁰ Charitable organizations that distribute food on a regular basis must be registered to the local food control authority and are subject to food safety checks.¹¹

The responsibility of collecting data on food donations lies within the Ministry of the Environment.



⁸ EtL 297/2021, Food Act (2021), available at [link](#).

⁹ Finnish Food Authority, Guide to foodstuffs donated to food aid, page last updated on 17.10.2024, available at [link](#)

¹⁰ Ibid.

¹¹ Ibid.

Opportunities and challenges of implementation

According to the Ministry of Agriculture and Forestry, one of the main challenges in Finland is the cost of food, which makes it barely affordable to individuals. Moreover, because of COVID-19 and the War in Ukraine the prices have significantly increased. While the amount of food donated has remained consistent, the demand for food is rising, which makes it difficult to meet the requests.

The lack of intermediary in the food donation process as well as the possibility for all operators of the supply chain to donate food to individuals has made it possible to establish “communal kitchens” where people can cook together the food they have received.

The law has streamlined the national and European schemes funding regulation (FEAR).

Finnish law foresees specific VAT regulations applicable to products donated near their ‘best before’ or expiry dates. Nevertheless, the regulation does not define the maximum or minimum number of days for such products to be considered safe for donation. The government is currently working on resolving this issue.

Malta

The Maltese Ministry of Agriculture participated in our research.

Legislation



Although there is no legislation in Malta regarding food donations, assistance to those in need is administered by various ministries. According to the Ministry of Agriculture, a separate law on food aid is unnecessary since the Maltese population is approximately one million people residing in an area – the island – small enough for the government to intervene.

The distribution process works via boxes that government centres fill and distribute to the people in need. The distribution occurs on a schedule, typically every quarter or half-year, and occasionally monthly depending on the specific government scheme.

All food collection costs are covered by the government.

Eligible individuals are selected based on established criteria and directly contacted by the government distribution system. Recipients are notified to collect boxes at specific locations. Leftover items are either donated in the next distribution round or given to charitable NGOs, which distribute them directly to people in need or refer them to government structures. The distribution system also covers the donation of medicines, clothes, and other items.

Data indicates that poverty levels in Malta have not increased.

Opportunities and challenges of implementation

Malta does not deem a national law necessary as the present public system functions adequately. There is, however, a possibility of implementing legislation on food donations in the future. The current donation system at times may pose logistical challenges; a way to overcome these issues is to rely on the assistance of NGOs for direct distribution of foodstuffs to individuals.

No genuine efforts have been made to combat food waste or implement a reduction program. The government purchases surplus food through public procurements financed by FEAR. This is why Malta does not encounter the VAT predicament for food donations.

Germany

In Germany, the Federal Ministry of Agriculture and Tafel Deutschland, a German food bank, kindly participated in our survey. Below we report both answers separately.

Federal Ministry of Agriculture

Legislation

Currently there is no specific law regarding food donations in Germany.

The Federal Ministry of Food and Agriculture signed an agreement with 14 companies in wholesale and retail sectors to reduce food waste. In the agreement, each food business operator commits to specific voluntary reduction aims – both within their own company and at the interfaces to upstream and downstream areas of the food supply chain. The voluntary agreement with retailers and out-of-home catering contains an obligation for retailers to cooperate with NGOs. To enhance food redistribution from businesses to food banks, the Federal Ministry of Food and Agriculture funds digitalization projects aimed at optimizing distribution and logistical processes.¹²

The Ministry of Food and Agriculture is active in supporting organizations involved in food redistribution, for instance by publishing guidelines for passing on food, stating when food can be donated (e.g. within its best before date).

Opportunities and challenges of implementation

The Federal Ministry of Food and Agriculture believes that there is ‘no single way’ to increase food donations. Today most food donations in Germany are made via food banks. Additionally, stakeholders are more aware of the issues related to food waste and are individually acting to make sure that food is redistributed, within food safety standards. Nonetheless, the Ministry stated that currently Germany is observing food donation strategies enacted by other Member States, such as France, Italy and Poland and is actively reviewing the existing measures based on their example.

Among the points of improvement for the German food donation system, the Federal Ministry indicated:

- Burdensome bureaucratic processes that often create obstacles to a smooth food donation process. Indeed, in their view bureaucracy should be reduced without compromising high consumer protection standards.

¹² European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

- Legal uncertainty. On the one hand, EU Regulation 178/2002 establishes strict requirements for traceability of food and they apply to all food business operators, regardless of their status as charitable organizations. On the other hand, there is no specific EU binding legislation on food donations, and this creates legal uncertainty.

Currently, the Ministry of Food and Agriculture is working on how to overcome these problems, thereby facilitating food donations. However, the Ministry pointed out that due to the structure of the Federal Government, the volume of regulations has increased and is creating challenges for the responsible control authorities in the federal states.

Regarding VAT, the assessment for sales tax on foodstuffs passed on free-of-charge is determined by the purchase price at the time of the sale. To this end, the Federal Ministry of Finance included a clarification in the sales tax application decree in 2021. Among other things, the decree explained when a reduced or even zero assessment basis can be applied (for example for groceries for which the 'best before' date is about to expire or has already expired, or non-sellable fresh produce). In these cases, there is little to no sales tax. The sales tax application decree thus creates tax incentives. This makes it more attractive for companies to pass on unsold groceries.

Regarding income tax, food can be passed on free of charge as part of a sponsorship measure, thus reducing the taxable profit. If the food is passed on outside of the sponsorship, its (partial) value is added to the profit. In the case of foodstuffs that are no longer marketable, this can also be zero, so that there is no (income) taxation as a result.

Donations to promote tax-privileged purposes, such as donations to certain recipients (e.g., legal entities under public law or non-profit associations/foundations), can represent deductible expenses within the meaning of the Corporation Tax Act, or special expenses within the meaning of the Income Tax Act in the amount of the partial value. As such, they can mitigate the corresponding tax.

Tafel Deutschland¹³

Legislation

There is no federal legislation regulating food donations. There exist voluntary agreements between companies as well as a national food donation strategy. However, none of these measures are legally binding. Their aim is to simplify the donation process by reducing barriers. According to the information provided by Tafel, it is acceptable to donate food before it reaches the best before date. Tafel solely focuses on donating food and does not recover or donate medicine and clothes.

Among its retailers, Tafel has a code of good practice for accepting and returning food, which is approved by the Ministry of Health.

¹³ See [link](#).



Figure 1-Food bank “Tafel Deutschland” (Tafel, 2023)¹⁴

Opportunities and challenges of implementation

While there is an agreement between charities and retailers, it is not always adhered to. In the food bank’s view, the lack of legislations on food donation is problematic also in terms of liabilities. Indeed, it is unclear from a legal standpoint who is responsible for the conditions of the donated food at the end of the supply chain. Similarly, it is also unclear when the responsibility passes from the retailers to the charities. Some retailers choose not to donate, as they do not wish to take responsibility for how the product is used by charitable organisations and those in poverty.

Because the system of cold chain distribution is often favoured, Tafel Deutschland cannot accept produce from farmers or cooperatives, resulting in no donation of fresh produce. One way to minimise food waste of fresh produce could be to endorse the brands that transform food loss into juice jams. The largest donations come from retailers, mainly within the local area. Efforts are being made to establish new hubs to enhance distribution.

As regards food safety laws, Tafel believes that the Federal Health Authority retains too much interpretative power which results in uneven applications. Therefore, the food bank deems that clear definitions must be provided at national and European level. Improvement could also be made to current European guidelines.

Although Tafel Deutschland has experienced no decline in donations as they rely heavily on retailers, others that receive donations from different sources have seen a notable reduction.

¹⁴ Available at: [link](#).

Czech Republic

For the Czech Republic, the Czech Consumers' Association contributed to our survey. The remaining information was retrieved through other sources. The Association has also provided us with a study on food waste in Czech canteens which can be found in the **annex**.

Legislation

In the realm of food redistribution, food stores larger than 400 m² are legally required to donate safe food that cannot be sold to charity organizations. Other food business operators, such as smaller retailers, food producers, and farmers can voluntarily donate food through food banks¹⁵. The Ministry of Agriculture supports food banks financially through subsidies. The national investment plan for 2020-2050 includes various projects to aid food banks, such as operational support and the construction and renovation of storage facilities.¹⁶

A new Czech Decree, effective from 2023, now makes it easier to donate meals. It permits cooling or freezing hot dishes within the serving time limit, allowing surplus meals to be donated to organizations that provide food for charitable purposes.¹⁷

There are 15 food banks in the Czech Republic from which people in need can not only get food but also drugs and hygiene products. Retailers and the public are mainly involved in supplying the warehouses through nationwide food collections.



Figure 2-Federation of Food Banks “Česká federace potravinových bank” (Česká federace potravinových bank, z.s., 2024)

Opportunities and challenges of implementation

The interest in food aid is overwhelming. In the regions, demand is 20–30% higher than a year earlier, and new dispensaries have opened this year (150 in total in the Czech Republic). However, the rising prices have also had an impact in this area. Food banks are recording a roughly 10% lower inflow of donations than in previous years.

For what concerns tax incentives, food donations for charities are not subject to VAT taxation. It is also possible to have income tax deductions for donations.¹⁸

¹⁵ Figure 2 available at: [link](#).

¹⁶ European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

¹⁷ Ibid.

¹⁸ V. Láčková, Food Banks in Czech Republic Partnership of State and NGO in Mission, Česká federace potravinových bank, presentation available at [link](#).

Slovenia

The Ministry of Agriculture, Forestry and Food has taken part in our survey.

Legislation

In Slovenia, the Agricultural Act (2017) defines what constitutes 'donated food', 'donor', 'recipient'. It also provides for the possibility to co-finance measures for acquiring technical humanitarian equipment for organisations that distribute food, together with the Ministry of Agriculture, Forestry and Food.

The agricultural sector does not adhere much to this law, since there are mostly small farmers in Slovenia. Nonetheless, there are a few agricultural cooperatives that gather unsold fruit and process it into juices and jams for the people in need. Over the years, they have utilised funds from the European agricultural market crisis for these changes, but it is not a customary practice. However, they intend to employ them in the future.

Slovenia has a national strategy to decrease food loss and waste and has formulated its own action plan. The country produces 68 kg of food waste per capita annually, of which 40% is edible (roughly 20 kg).

Opportunities and challenges of implementation

One of the main challenges concerning food donation in Slovenia is the insufficiency of personnel, depots and transportation. Charities do not receive any support from the government. Due to this, volunteers do not stay for extended periods, resulting in a significant lack of vital support. Another issue is the transport expenses, which have become particularly costly.

Several traders donate their excess food to avoid disposal costs. The country also faces the issue of food donation or dumping. The food is donated near its expiration or best before date, limiting its usability by charities to a period of two to three days.

In order to solve these issues, the Slovenian government aims to utilise ESF funds to enhance donations of fresh food, a resource that is currently scarce. This would enable the recruitment of additional staff, including local personnel, to support charities.

Moreover, Slovenia has highlighted the absence of European binding legislation on food donations as another pressing issue. However, the Slovenian government is examining the donation systems of comparable nations such as Estonia and Lithuania to improve their system. Their aim is to integrate ESF funds with agricultural funds, without centralisation by the state.

When it comes to tax incentives to facilitate donations, since 2017 VAT rates for food donations amount to 0% if the yearly turnover of the donor does not exceed 2%.

The Slovenian government has taken significant measures to promote the reduction of food waste among the citizens, including:

- TV adverts and newspaper messages about food waste prevention, and implementing the national strategy "Respect food, respect the planet."
- Working with school children is believed to reduce food waste by promoting responsible behaviour, discouraging wastefulness and instilling respect for the planet.



Figure 3-Adverts for the national strategy “Spoštujmo hrano, spoštujmo planet”- “Respect food, respect the planet”(Republika Slovenija Ministrstvo za Kmetijstvo gozdarstvo in prehrano, 2020)¹⁹

Croatia

The Croatian Ministry of Agriculture participated in our survey and provided valuable insights.

Legislation

In Croatia, rules on food donations are enshrined in the Agriculture Act²⁰ and in the Ordinance on food and feed donation. The Ministry of Agriculture is responsible for implementing a national Food Donation Plan, while the Ministry of Economy measures the plan's outcomes.

Food businesses throughout the supply chain are required by law to donate surplus food to registered intermediaries, including charitable organizations and food banks. These intermediaries then distribute the donations.

Since 2019, donation rules have been simplified, with food being donated up to and including its ‘best before’ date, provided it is still safe to consume. Guidelines for donating food have been established, and they are increasing their compliance with the EU agreement regarding the food sector. It should be noted, however, that the legislation solely applies to food donations and excludes other commodities.

Opportunities and challenges of implementation

Croatia encountered logistical and machinery issues when it came to collecting and donating food. To address this, the government allocated in the National Recovery and Resilience Plan (NRRP) 4 million

¹⁹ Available at: [link](#).

²⁰ NN 118/2018, Agriculture Act (2018).



EUR towards improving the sector, purchasing new machinery, and investing in communication. To facilitate food donation, the government has developed a voluntary IT system which underwent an upgrade last year. Charities input the desired food quantities into the system and the IT's external 'central manager' locates and informs them where to retrieve the food.

Since 2015, food items that are close to their expiration date or those that cannot be sold for reasons other than food safety are exempt from VAT.²¹

VAT is also applied based on the company's turnover, and the amount of donated goods needs to exceed 2% of the total turnover. This also applies to bakers, potentially leading to a loss of donations.

Belgium

The Restaurant du Coeur charity took part in our survey.

Legislation

In Belgium there are regional laws instead of a single federal law: one for Wallonia, one for Flanders and one for Brussels:

- In Flanders, the government is currently developing an integrated food policy, aiming to develop a circular food system to prevent food loss and waste.²²
- In Wallonia the REGAL plan 2.0 developed actions to support food donations via digital platform. Tax incentives are envisaged for food donors, giving VAT exemptions for food redistributors.²³
- In Brussels, since 2016 Bruxelles Environnement has mandated that large food stores, with a total surface area of 1000 m² or more, must donate consumable food they no longer wish to sell as part of their environmental permits. Currently, a law is being drafted to make it compulsory for supermarkets to donate their leftovers to a charity of their choice.²⁴

Opportunities and challenges of implementation

The absence of unified federal law presents challenges for charities operating in food donation.

²¹ European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

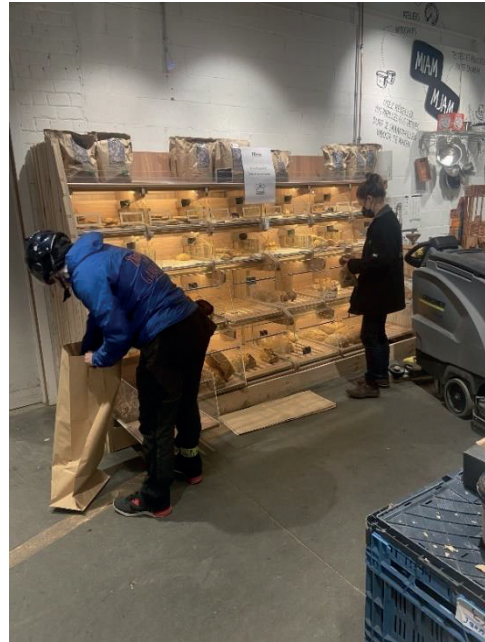
²² European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

²³ Ibid.

²⁴ Ibid.

Donations in Brussels are currently limited only to food with no extensions to medicine, clothes or other items permitted. Donation is only possible when products are close to their 'best before' date, which poses additional issues. According to the charity interviewed, it would be more advantageous to have an additional date, alongside the 'best before' date, indicating when the food can still be consumed.

The requirement to donate close to the best before date is particularly problematic as Belgian supermarkets only donate food when the date is imminent. Charities struggle to utilise donated food that could constitute a safety hazard and they become a dumping ground for supermarkets. By donating food close to its expiry date retailers are still entitled to a tax advantage, even when the food can no longer be donated as it poses safety risks for consumers.



The charities do not perceive logistical hindrances as a major issue. They possess vans and are well-equipped. Nonetheless, a publicly accessible food hub (distinct from the private food bank) could be beneficial.

In recent times the demand for aid has risen, despite no reduction in donations, and the quantity of donated food is inadequate to support people in need.

Italy

The food waste observatory of the Italian Ministry of Agriculture's CREA (*Centro Ricerca Energia ed Agricoltura*) kindly participated in our research.

Legislation

In Italy, the Gadda Law (Law No. 166/2016) has been in place since 2016.²⁵ It aims to combat food and pharmaceutical waste by simplifying and updating the existing legal framework while extending the law's reach to more Third Sector entities, thereby benefiting the most economically disadvantaged.

²⁵ Law No. 166/2016, Gazzetta Ufficiale (2016).



Figure 4-Food Bank ONLUS (Fondazione Banco Alimentare ONLUS, n.d.)²⁶

Key aspects of the Gadda Law include the definitions of food business operator, transferor, food surplus, food waste, donation, minimum durability date, and expiry date. Additional relevant aspects include:

- The possibility for authorities to donate confiscated food to non-profit organisations.
- Streamlined bureaucratic process to incentivise recovery and redistribution of foodstuffs.
- Food donation to individuals is prioritised over its use for livestock.
- Communication campaigns on national television to encourage corporate donations and increase awareness on waste among consumers.
- Fostering relationships with the agricultural sector for field collection.
- Introducing the option for local authorities to offer waste tax reductions as an incentive for donations to non-profit organisations.

Based on the latest Ministry data, all food distribution companies donate or redistribute food surpluses, working in collaboration with local charitable associations and 92% of them with Banco Alimentare. Furthermore, 75% of companies provide special discounts for food products that are near their expiry dates.

Farms also make significant contributions, but only when they are part of Producer Organizations (POs) or Cooperatives. In fact, their capability to process and handle unsold produce, supported by FEAR, enables them to significantly minimize waste.

Opportunities and challenges of implementation

The sole challenges faced in recent years were linked to the application of FEAR funds for food donations. The complex bureaucratic processes have occasionally hindered its use, primarily due to the Italian tax policies, which have made it difficult to make use of them within the tight timeframe required for processing food surpluses.

Under the Gadda Law, city municipalities can offer tax deductions for food donations made to charities. To qualify for these deductions, food businesses must report the quantities of food they donate to the municipality.

²⁶ Available at: [link](#).

Slovakia

The Ministry of Agriculture and Rural Development of Slovakia took part in our survey.

Legislation

In Slovakia, all matters related to food are regulated by Act No. 152/1995.²⁷ Food donation is covered by Sections 6 and 7, which have been amended in 2017. This is the only existing guideline on the topic.

The provisions establish a legal obligation on food business operators with a sales area of more than 400 m² to donate food to at least one food bank within 48 hours after their expiry date. Where no food bank has expressed interest in the donation or has rejected it within 48 hours from the offer, then food business operators may sell foodstuff that is safe for consumption close to the best before date or after the minimum durability date.

The law does not apply to all food. For instance, food for infants may not be sold. Primary producers may still donate food (such as fresh fruits and vegetables), however there is no legal obligation for them to do so due to the minimum durability date criterion.



Figure 5-Food bank “Potravínová banka Slovenska” (Potravínová banka Slovenska, 2024)²⁸

Opportunities and challenges of implementation

The Minister indicated that the legislation in question does not present any significant obstacles. The sole problematic aspect pertains to the dearth of logistical and technical resources among the organisations. In 2022, data collected from a specific area of Slovakia provided evidence of this. However, a call within the Rural Development Program was presented, aiming at supporting organizations that deal with food donations.

²⁷ Act No. 152/1995, Slov-Lex.sk (2019).

²⁸ Available at: [link](#).

For what concerns tax advantages, Act No. 152/1995 envisages tax breaks for food donors. Additionally, according to Section 8 (3) of Act No 222/2004 on value added tax, where a taxable person donates foodstuffs whose value amounts to less than 17 EUR (excluding taxes) per item they are entitled to a tax refund.²⁹

Greece

The founder of the food bank of Co2gether agreed to answer our questions.

Legislation

In Greece, there is no specific law governing food donations. Instead, since 2014 (amended in 2021) provisions on food donation have been introduced in the national tax legislation. These rules allow for VAT exemptions when food is donated to legal entities for charity or for public benefit purposes.

The relationship between food donors and food banks is regulated by the Ministry of Social Affairs and Employment. However, food banks retain a certain degree of independence when it comes to internal operations and decisions.

At a national level, the Ministry of Health issues guidelines on food safety measures (e.g. mandatory health inspections) that must be adopted by food banks.

Food banks can draft independent guidelines for their activities related to food donations to fill the gaps left at a national level.



Figure 6-Food Bank “Trapeza Trofimon Dytikis Elladas” (Co2gether, n.d.)³⁰

Opportunities and challenges of implementation

The lack of a single piece of legislation on cooperation between the government and food banks is rather problematic for the latter. At the moment, private consultants are in charge of mentoring and training the primary beneficiaries of donations. The reason for this is that private organizations are the only ones connected to retailers.

²⁹ Act No 222/2004, Slov-lex.sk (2004).

³⁰ Available at: [link](#).

Moreover, the lack of cooperatives between farmers prevents them from donating food due to logistical reasons. National law only provides for tax incentives and benefits to bigger food business operators.

Concerning tax incentives, when food donations take place, the donor may declare the kilograms and the price of food and receive a receipt as proof of the value of the food. The amount can be wholly deductible and the end of the year.³¹

Estonia

The Ministry of Social Affairs, the Ministry of Climate and the Ministry of Regional Affairs and Agriculture have contributed to our survey.

Legislation

There is no specific legislation governing food donation. Food donation is considered as food handling and all relevant requirements of the Food Act ³² and EU regulations apply to it. Section 21 of the Waste Act stipulates general requirements for waste prevention. Paragraph 1 states that in any activity, all appropriate measures shall be applied to avoid waste generation and care shall be taken to prevent the waste generated from causing any excessive hazard to health, property or the environment. Paragraph 2 point 6 of the above-mentioned section specifically addresses food, stating that food donation and redistribution are the preferred means to reduce food waste.

While there is no clear plan to introduce a separate law on food donations, the Ministries stated that the Estonian Food Waste Prevention Plan includes a task to analyse the need to amend acts that regulate food redistribution and, if relevant, encourage food redistribution with regulatory measures.

Opportunities and challenges of implementation

³¹ Law 4110/2013, Official Gazette (2013).

³² RT 1999 30 145, Official Gazette (1999).



Figure 7-Food bank “Toidupank” (Toidupank, 2023) ³³

An important barrier in Estonia is the lack of knowledge in terms of rules, opportunities and restrictions related to food donation among food business operators. Indeed, a fair amount of companies are still unaware of the fact that a zero-rate of VAT can be applied to donated food if the relevant rules resulting from the Value Added Tax Act are followed.

In some cases, there are also several economic obstacles – insufficient funding for charitable organizations and other organizations active in food redistribution (leading to a consequent logistical barrier), as well as costs for companies related to donations (additional labour).

These barriers may be overcome by implementing food donation promotion activities outlined in the Food Waste Prevention Plan:

- Promoting adherence to European guidelines on food donation and disseminating and implementing a national donation guideline to raise awareness among businesses about food redistribution opportunities.
- Analysing the need to amend legislation regulating food redistribution and, if appropriate, promoting food donation through regulatory measures.
- Strengthening the network of charitable organisations involved in food redistribution and rescue.
- Promoting the use of motivation and recognition systems.
- Make donating to companies easier, providing tax incentives.
- Supporting community activities.

In Estonia, there are no provisions concerning VAT in relation to food donations only. However, according to the Value Added Tax Act, a zero-rate of VAT can be applied to donate food if the relevant rules resulting from the Value Added Tax Act are followed. The company itself determines the VAT taxable value of the goods donated to Food Bank and other charitable organizations. The taxable value of donated goods that have exceeded the "best before" date can also be 0, and no VAT liability will arise.³⁴ If the donation has a taxable value, for example, companies can donate food tax-free up to a limit to the Food Bank, the Union of Rich Families and the Salvation Army.

³³ Available at: [link](#).

³⁴ RT 2003 82 554, Official Gazette (2003).

France

The data for France are gathered from literature.

Legislation

In France, since 2016 there is an obligation for retailers with a floor area exceeding 400m² to collaborate with food banks or charities to donate surplus food.³⁵ In the following years, the requirement has been expanded to other actors via decrees and other legislations:

- Collective catering operators who prepare more than 3,000 meals daily.
- Food and drink industry operators with a turnover exceeding 50 million EUR as of 2020.
- Wholesalers with a turnover of more than 50 million EUR in 2020.

Moreover, the 2019 decree imposed an obligation to offer a doggy bag option for commercial catering and compels some actors in the food industry and mass catering sector to make publicly available their commitment to reducing food waste.³⁶ The law of 2020, on the other hand, increases the fine for destruction of unsold food products fit for human consumption to a total of 0.1% of the annual turnover of the given company. Lastly, the law also imposes the integration of best before and use by dates in the product codification.³⁷



Figure 8-Food bank “Banques alimentaires” (Banques alimentaires, n.d.)³⁸

³⁵ LOI n° 2016-138, du 11 février 2016 relative à la lutte contre le gaspillage alimentaire (2016).

³⁶ Ordonnance n° 2019-1069 du 21 octobre 2019 relative à la lutte contre le gaspillage alimentaire (2019).

³⁷ LOI n° 2020-105 du 10 février 2020 relative à la lutte contre le gaspillage et à l'économie circulaire (2020).

³⁸ Available at: [link](#).

Opportunities and Challenges of Implementation

Since the enactment of these specific laws, France has seen a positive trend in the diversification of food donation sources and the strengthening of partnerships between retailers/industries and charity groups. The quality of food donation regulations has also seen significant improvements.³⁹

However, the law (2016) has several shortcomings. Indeed, it does not specify a minimum amount of unsold food to be donated, meaning that it leaves some discretion to the donor. Additionally, the rules are only applicable for players active in the retail sector, leaving primary production unregulated.⁴⁰

Donors benefit from a tax reduction of 60% of the value of the donated food. This incentive aims to ensure that food redistribution is more economically beneficial than methanization. To ensure the maximum reach of food donation laws among food business operators, regional and local guidelines have been established.⁴¹

Lithuania

The data for Lithuania are gathered from literature.

Legislation



Figure 9-Food bank “Maisto bankas” (Maistobankas, n.d.)⁴³

The Lithuanian Food Law states that all food that is safe and fit for human consumption may be donated according to the procedure laid down by the Director of the State Food and Veterinary Service. The Law defines that food products past their best before date may be donated by following clear safety processes.⁴²

According to national legislation, food and drink industry can donate food to charities which would otherwise not be consumed. This food can be used as feed for animals. The Director of the State Food and Veterinary Service has created two procedures outlining the requirements to donate food to charities and to repurpose human food into animal feed: the Description of food management for charity and support and the Description of procedures for the use of non-animal origin food for animal feed. In 2021 the Description of food management for charity and support was amended to allow for

³⁹ European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

⁴⁰ P. Condamine, France’s law for fighting Food Waste Prevention Legislation, published by Zero Waste Europe (2020), available at [link](#).

⁴¹ European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

⁴² Law No. B1-777 (2018).

⁴³ Available at: [link](#).

the freezing of expired meat to send it to charities, only with the clear indication on the front of the package stating the correct expiry date.⁴⁴

The Ministry of Agriculture has also prepared draft rules on the provision of support for food donated to charities. Such rules will support the reduction of food waste in the primary production.⁴⁵

Opportunities and Challenges of Implementation

Lithuanian law allows for a deduction up to 40% of taxes to legal entities who donate their surplus food.⁴⁶

Romania

The data for Romania are gathered from literature.

Legislation

In Romania there exists specific legislation on food redistribution. Law 217/2016⁴⁷ on food waste was amended in 2019 to facilitate food donations by facilitating the contracts between food business operators and charities. Moreover, the amendment clarified to which specific food businesses operator the law applied and how they can redistribute food.

Article 2(2) (c) of Law 217/2016 deals with donations of food which is fit for human consumption but close to its expiration date. The law allows entities operating in the agricultural food sector to donate food after being registered with the National Sanitary Veterinary and Food Safety Authority. This registration is necessary as it obliges them to comply with hygiene standards and appropriate labelling. The food business operators may offer food to charitable associations, social enterprises or foundations.

Opportunities and Challenges of Implementation

The law has several shortcomings. Crucially, it does not allow the donation of fresh meat or fish. It also does not regulate the recovery of already cooked meals, leaving unclarity as to whether already made meals can be donated to charitable organisations.⁴⁸

Food donors are exempt from VAT if they redistribute foodstuffs within 10 days before the expiry date or their date of minimum durability.⁴⁹

⁴⁴ European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

⁴⁵ Ibid.

⁴⁶ Law No. IX-675 (2001).

⁴⁷ Law 217/2016 (2016).

⁴⁸ European Food Banks Federation, Report: City Food Recovery vs. Food Poverty, (2021), available at [link](#).

⁴⁹ Law 217/2016 (2016).



Figure 10-Adverts for a national food collection by the Federation of Food Banks Federația Băncilor pentru Alimente din România FBAR (Banca Pentru Alimente, 2024)⁵⁰

Luxembourg

The data for Luxembourg are gathered from literature.

Legislation

In Luxembourg, the draft of the national waste law (2012) includes a specific section on food waste and the food use hierarchy. This hierarchy prioritizes food donations over other means of food redistribution. The law proposes practical measures such as waste prevention plans for supermarkets and the right for consumers to take away leftovers from restaurants in so-called 'doggy bags'.⁵¹

Although the draft is not final yet, communes and canteens in Luxembourg have signed the national solidarity pact to combat food waste. Additionally, the Ministry of Agriculture in cooperation with a private company has delivered training to the communes to help them reduce food waste and spread awareness about food donation.⁵²

Furthermore, Luxembourg provides guidelines on how to apply correct hygiene rules for food business operators and redistribution organizations. The Chamber of Crafts, the HORECA sector, and the relevant ministers have issued guidelines that include a section dedicated to the HORECA sector on the legal aspects of food donation.⁵³

⁵⁰ Available at: [link](#).

⁵¹ European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

⁵² Ibid.

⁵³ Ibid.

Opportunities and Challenges of Implementation

The national food legislation envisages tax incentives for food donors.

Also, in the case of Luxembourg, food donation is still unregulated at national level and is thus left to the charitable organizations to create agreements with food business operators and strive for redistribution of food. Non-profit Organizations such as Food sharing Luxembourg have initiated awareness-raising campaigns for consumers and taken part in food redistribution projects to prevent food waste.⁵⁴



Figure 11-Food bank “Banque alimentaire Luxembourg”
(Banque alimentaire Luxembourg, n.d.)⁵⁶

Social supermarkets are also playing a crucial role in food donations in Luxembourg. These shops collect unsold food from bakeries, supermarkets, small shops and food supply companies and donate them to the people in need, who contribute financially by paying a small fee.⁵⁵

Netherlands

The data for the Netherlands are gathered from literature.

Legislation

The Netherlands does not have specific laws on waste management, nor on food donations. However, in 2013 the Dutch Alliance on Sustainable Food was established. The role of the alliance is to connect six branch organizations which cover the entirety of the supply chain (not including consumers) and focus on the prevention and reduction of food waste, as well as resource circularity. The Alliance cooperates with the Dutch Government, which is interested in creating synergies with food banks and other associations involved in the Dutch Alliance.⁵⁷

⁵⁴ Foodsharing Luxembourg Reducing Food Waste official website, available at [link](#).

⁵⁵ Ville de Luxembourg, Social Supermarkets official website of the municipality, available at [link](#).

⁵⁶ Available at: [link](#).

⁵⁷ European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).



Figure 12-Food bank “Voedselcirkel” (Voedselcirkel Amsterdam, n.d.)⁵⁸

For what concerns food donations more specifically, during the Covid-19 pandemic a business-to-business online marketplace was created between food providers (catering industries, festivals and exporters) to allow for redistribution of surplus food, given the impossibility of having events on site. The marketplace has several functions, among which the reporting of available food quantities, linking supply and demand, crowdsourcing solutions – namely, where there are large flows without demand the network of companies need to find solutions to avoid waste and redistribute food.⁵⁹

Aside from the online marketplace initiative, other solutions to tackle food waste include an online solution for the HORECA sector and markets. As of today, the Netherlands is developing an online platform to allow for large-scale recovery of food to tackle the issues that arose during the pandemic more efficiently.⁶⁰

Opportunities and Challenges of Implementation

Companies can obtain financial backing for customized guidance to reduce food waste in their operations through the voucher scheme initiated by the Ministry of Agriculture, Nature and Food Quality in 2019, managed by Wageningen University & Research. Businesses seeking new or innovative solutions can apply for vouchers worth up to €15,000 (excluding VAT), provided they match the amount with their own funds. The resulting solutions and innovations are then proactively shared with other companies.⁶¹

⁵⁸ Available at: [link](#).

⁵⁹ Ibid.

⁶⁰ Ibid.

⁶¹ Ibid.

In the Netherlands, donations to food banks can be tax-deductible if they are recorded as an expense, gift, or in-kind sponsorship expense. Voedselbanken Nederland has created an information bulletin on taxation for companies and food banks.⁶²

Latvia

The data for Latvia are gathered from literature.

Legislation



In Latvia rules on food distribution are enshrined in the Cabinet Regulation No 514 of 2020. The Regulation lays down rules and timeframes for specific food categories which have past their 'best before' date. All food that is safe and fit for human consumption even after expiry may still be donated to charities, persons registered in the Register of Social Services, municipal social services or directly to consumers.⁶³

Cabinet Regulation No 145 of 2020 envisages additional rules to facilitate the donation of poultry eggs and food of animal origin in general. The Regulation gives more flexibility to retailers who express the will to donate animal products. This category of food may only be donated to charities or religious organizations engaged in charitable activities and registered with the Food and Veterinary Service as food businesses.⁶⁴

Opportunities and Challenges of Implementation

According to the Latvian Law on Public Benefit Organizations, where a donor offers a good or financial means free of charge to a charitable organization, they are entitled to tax rebates.⁶⁵

⁶² Dr H.E.J. (Hilke) Bos-Brouwers et al., Changing the rules of the game: Impact and feasibility of policy and regulatory measures on the prevention and reduction of food waste, Wageningen University Report, Wageningen Food & Biobased Research (2020) available at [link](#).

⁶³ Cabinet Regulation No 514 of 2020.

⁶⁴ Ibid.

⁶⁵ State Revenue Service Official Website, Support to donors, available at [link](#).

Poland

The data for Poland are gathered from literature.

Legislation

In Poland, the Act on Not Wasting Food of 19 July 2019 governs rules on food waste and redistribution.⁶⁶ The law has been amended in 2024 to ensure better protection of food waste and to manage food donations more effectively.⁶⁷ The law establishes an obligation for food business operators with a sales area above 250 m² to conclude an agreement with a charitable organisation to redistribute surplus food or food no longer saleable, due to packaging defects or to its appearance.⁶⁸ A second obligation stemming from the Act is for food business operators and their partner organisations (e.g., charities, non-profit organisations) to conduct educational/information campaigns on food management and food waste prevention. These campaigns must be delivered at least once a year for two consecutive weeks. For those in breach of waste prevention laws, the Act also establishes the payment of a fee and fines.⁶⁹

Opportunities and Challenges of Implementation

Polish law also allows for tax incentives for food donors. Since 2013, all food business operators who donate food have been given a VAT exemption (Act of 11 March on goods and service taxes). Additionally, the value of food donation is included as deductible costs for entrepreneurs who donate food to food banks.⁷⁰



Figure 13-Food bank organisation “Banki Żywności” (Banki Żywności, 2024)⁷¹

⁶⁶ Dz. U. 2019 poz. 1680 (2019).

⁶⁷ European Food Banks Federation, Amending the ‘Act on No Wasting Food in Poland’ (2024), available at [link](#).

⁶⁸ Ministry of Agriculture, Fisheries, Food Security and Nature, Poland is improving its fight against food waste, Agroberichten Buitenland (2024), available at [link](#).

⁶⁹ Ibid.

⁷⁰ European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

⁷¹ Available at: [link](#).

Spain

The data for Spain are gathered from literature.

Legislation

In Spain, Law 7/2022, of 8th April, waste and contaminated soil for a circular economy lays down measures concerning food waste reduction.⁷²



Figure 14-Food bank organisation “Federación Española de Bancos de Alimentos » FESBAL (Alvaro Barrientos/AP, Euronews, 2022)⁷³

The law:

- Obliges food business operator to eliminate food waste by prioritising its donation and other forms of redistribution, over its repurposing (e.g., using waste for production of compost).
- Obliges restaurants to offer leftovers to its customers at no additional costs and in recyclable containers.
- Establishes agreements between food business operators and non-governmental organisations for the donation of surplus of food.
- Obliges the beneficiary entities of food to create a system for registering the entry and exit of the food received and delivered.
- Imposes fines for non-compliance up to 500,000 EUR for very serious infringements (accumulation of serious offences over a period of 2 years).

Opportunities and Challenges of Implementation

As far as tax incentives go, 35% of the netbook value of donated food can be claimed as corporate tax credit.⁷⁴

⁷² Ley 7/2022 (2022).

⁷³ Available at: [link](#).

⁷⁴ Ley 6/2023 (2024).

In order to help consumers understand the durability of food, several consumer-awareness-raising actions have been developed. Informative materials on this matter are available on the Ministry of Agriculture Fisheries and Food's website.⁷⁵

Sweden

The data for Sweden are gathered from literature.

Legislation

In Sweden there is no specific law on food redistribution, for this reason rules concerning food redistribution are enshrined in the general waste legislation. Specifically, the law includes a food use hierarchy for a more sustainable and efficient way of handling surplus of food and diminishing waste.⁷⁶

Alongside the legislation, the ReSvinn project (2020) was launched to help reducing food waste by creating a system of efficient redistribution of surplus of food from wholesalers to restaurants and schools. The idea behind the project is to develop solutions concerning logistics, business modules, IT systems, communication and behavioural changes.⁷⁷

There are several local initiatives to donate food in Sweden. Sweden city mission charities (Sveriges Stadmissioner) connect various food banks in the country.⁷⁸ In Stockholm the city mission runs Matmissionen, which is a social supermarket where food is sold at a lower prices through a collaboration between various grocery shops which redistribute food close to its expiration date, are damaged or unsellable due to their appearance.⁷⁹ In Gothenburg, through the initiative Solidarity Fridge volunteers have started to collect food from households, supermarkets, restaurants and events to then redistribute it to a network of fridges across the city where people can collect it free of charge.⁸⁰



Figure 15-Guide for schools on reducing food waste (ReSvinn, 2021)⁸¹

⁷⁵ Ministry of Agriculture, Fisheries and Food Official Website, EL PAÍS MÁS RICO DEL MUNDO Campaign, available at [link](#).

⁷⁶ Law 2006:804 (2006).

⁷⁷ Vinnova, Efficient and innovative redistribution of surplus food in Sweden, Project No. 2019-04466 (2019-2021), available at [link](#).

⁷⁸ Sveriges Stadsmissioner Official Website, available at [link](#).

⁷⁹ Stockholm Stadsmission Official Website, available at [link](#).

⁸⁰ Solikyl.se (Solidarity Fridge Volunteers) Official Website, available at [link](#).

⁸¹ Available at: [link](#).

Opportunities and Challenges of Implementation

The Swedish Food Agency is active in spreading public awareness campaigns on social media to convince consumers to reduce food waste at home by planning meals, storing food and using leftovers. The Agency is also researching consumer behaviour towards food waste reduction.⁸²

Denmark

The data for Denmark are gathered from literature.

Legislation

In Denmark there is no specific legislation on food donations. The government has largely implemented measures to prevent food loss and waste, including aspects on food donations. In 2023, the Ministry of Food, Agriculture and Fishery established a task force on food loss and waste. The task force's main objective is to provide recommendations on how to streamline donation with regards to food loss and waste policies.⁸³

The Danish Veterinary and Food Administration is conducting a campaign aimed at retail businesses

that accept food donations. This campaign supports and values food waste initiatives, provided that food safety is maintained. The campaign has two main goals: to guide food waste organizations and to ensure they comply with food safety regulations, particularly in areas such as traceability, allergen labelling, and hygienic handwashing and drying facilities.⁸⁴

Guidelines have been developed by several players in the food business sector with the aim to reduce food waste. Some have introduced trainings for staff with the possibility to donate food. The Ministry of Food, Agriculture and Fisheries has also intervened to lift some barriers to facilitate food donations and redistribution of food waste.⁸⁵



Figure 16-Food bank
FodevareBanken (Fodevare Banken, n.d.)⁸⁶

Opportunities and Challenges of Implementation

⁸² European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024 available at [link](#).

⁸³ Ibid.

⁸⁴ Ibid.

⁸⁵ Ibid.

⁸⁶ Available at: [link](#).

To raise awareness about food waste, Denmark introduced a National Food Waste Day, celebrated annually on September 29th, in alignment with the UN International Day of Awareness of Food Loss and Waste. The goal is to highlight civil society initiatives and educate citizens on food conservation.⁸⁷

Numerous consumer information campaigns have been launched to explain date marking, accompanied by comprehensive guidelines on its meaning, interpretation, and management. Aarhus University has conducted several studies to enhance consumer understanding of date marking.⁸⁸

Austria

The data for Austria are gathered from literature.

Legislation



Figure 17-Cover of the action programme „Lebensmittel sind kostbar!“ – “Food is precious” (Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology, 2023)

In Austria there is no specific legislation covering food donation. In 2021 the government launched a national action programme called *Lebensmittel sind kostbar!*⁸⁹ whose main aim is to reduce food waste.⁹⁰

Among the various initiatives covered by the action programme, it is worth mentioning the creation of voluntary agreements between the government and food businesses operators led by the Federal Ministry for Climate Action, Environment, Energy Mobility, Innovation and Technology. Through these agreements, the largest Austrian retailers commit to mandatory actions such as redistributing food to social institutions, developing personal training programs, and reporting food waste data.⁹¹

The action programme also aimed at facilitating the redistribution of food to social institutions by supporting the creation of an online exchange platform for food in the country.⁹²

For what concerns non-governmental actions, the Association of Austrian Food Banks in partnership with major food retailers, has established an online platform

to donate unsellable supermarket food to social organizations nationwide. A voluntary agreement with food businesses, endorsed by Austria's large retail companies, promotes the redistribution of food for social purposes.⁹³

⁸⁷ Ibid.

⁸⁸ Ibid.

⁸⁹ Figure 17 available at: [link](#).

⁹⁰ Federal Ministry for Climate Action, The Environment, Energy, Mobility, Innovation and Technology, *Lebensmittel Sind Kostbar! Initiative* (2021), available at [link](#).

⁹¹ *Lebensmittel Sind Kostbar*, see also [link](#).

⁹² Ibid.

⁹³ *Die Tafeln Austria Official Website*, available at [link](#)

Cover action programme “Lebensmittel sind kostbar!” (food is precious”) (Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology, 2023)

Opportunities and Challenges of Implementation

Austria is particularly active in spreading awareness about food waste and food redistribution. The Communication Network with Waste Consultants was established in 1997 with the aim to raise awareness on waste management at a regional and municipal level. Moreover, schools host lectures in their facilities to educate young citizens on matters regarding food waste.⁹⁴

Bulgaria

The data for Bulgaria are gathered from literature.

Legislation

The Bulgarian Food Law lays down the general rules for food redistribution activities. An Ordinance on the specific requirements for food banking and safety controls came out in 2020, tackling more in-depth food donation laws.⁹⁵

The Bulgarian Food Law establishes the requirements and conditions for food to be donated. Food donations are carried out following the registration of individuals under the Non-profit Legal Entities Act, designated to perform activities for public benefit.⁹⁶

The Ordinance allows for the redistribution of food which has not yet reached its expiration date to people in need. The specific requirements, conditions and responsibilities of food banks and food business operators are also regulated by the Ordinance. Lastly, the Ordinance regulates the conditions under which the food seized by the Food Safety Agency of Bulgaria can be donated to food banks.⁹⁷

Opportunities and Challenges of Implementation

Food donations to food banks are exempt from VAT. However, the administrative requirements for additional labelling of food and the unclear definition of responsibilities in the redistribution process are two of the main reasons why food donations are still largely hindered in Bulgaria.⁹⁸



Figure 18-Food bank “Bulgarska khranitelna banka” (Bulgarian Food Bank, 2018)⁹⁹

⁹⁴ European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

⁹⁵ Ministry of Agriculture and Food, The New Food Law to Guarantee Bulgarian Consumers Quality and Safety, Press Centre 2020, available at [link](#).

⁹⁶ Ibid.

⁹⁷ Ministry of Agriculture and Food, Ordinance to Stimulate Edible Foodstuffs Donations, Press centre 2021, available at [link](#).

⁹⁸ Ibid.

⁹⁹ Available at: [link](#).

Hungary

The data for Hungary are gathered from literature.

Legislation

Since 2022, Hungary has adopted binding legislation with regards to food donations. Amendments to XLVI of 2008 and XLV of 2020 Acts respectively have made it compulsory for big retail chains with an annual net profit of over 270.9 million EUR to donate their food close to its expiry date to the state. The donations then go to the government-owned Food Saving Centre. The donation must take place within 48 hours of the food's best before date.¹⁰⁰

Opportunities and Challenges of Implementation

The amendments have not been universally welcomed. Several stakeholders highlighted that historically, large retail companies have not typically discarded significant quantities of food. Instead, these retail chains have been donating near-expiry food to charity, specifically to the non-profit Hungarian Food Bank Association, rather than to a government-run organization.

The amendments have also increased the retail commerce tax ceiling for large retail companies from 2.5% to 2.7%.¹⁰¹

Act LXXXI of 1996 7§ (1)¹⁰² allows for tax reductions on food donation activities carried out by food business operators. All food donations are exempt from VAT.¹⁰³



Figure 19-Food bank “Magyar Élelmiszerbank Egyesület”
(Hungarian Food Bank Association, 2024)¹⁰⁴

¹⁰⁰ Ministry of Agriculture, Fisheries, Food Security and Nature, Hungarian parliament introduces “Obligatory Donation” in retail commerce, Agriberichten Buitenland (2021), available at [link](#).

¹⁰¹ Ibid.

¹⁰² Act LXXXI (1996).

¹⁰³ Ibid.

¹⁰⁴ Available at: [link](#).

Ireland

The data for Ireland are gathered from literature.

Legislation

There is no specific legislation for food donations in Ireland. However, the national Food Safety Authority provides businesses with guidelines largely based on EU legislation on food waste and food redistribution.¹⁰⁵

Food donations to charities can occur at any point in the food production and distribution chain. Food manufacturers, caterers, retailers can all be considered donors. Food businesses can choose to donate food as long as it is safe and in a suitable condition for purchase. This means that the food must not have passed its expiry date. The process of food donation should be integrated into the food safety management system of the donating business.¹⁰⁶

All food businesses, whether donating or receiving and handling donated food, must be aware of their legal responsibilities under food legislation.¹⁰⁷

Opportunities and Challenges of Implementation

In Ireland there is a general tax relief under the Charitable Donation Scheme. If individuals or companies donate 250 EUR or more to a charity within a year time, the latter can claim a refund of tax paid for the given donation. The charity in question has to be an approved body, meaning that it is recognized as such by the Revenue (the Irish Tax and Customs). There are no specific rules concerning food donation. The rationale behind this is that food donations are not regulated in Ireland, hence they are voluntary acts.¹⁰⁸



Figure 20-Food bank “Feed Cork” (Feed Cork, 2024)¹⁰⁹

¹⁰⁵ Food Safety Authority of Ireland Official Website, Businesses Donating Food, instructions and guidelines available at [link](#).

¹⁰⁶ Ibid.

¹⁰⁷ Ibid.

¹⁰⁸ Revenue, Charitable Donation Scheme, Irish Tax and Customs, available at [link](#).

¹⁰⁹ Available at: [link](#).

Portugal

The data for Portugal are gathered from literature.

Legislation

In 2018, the Portuguese Council of Ministers approved the National Strategy and Action Plan to Combat Food Waste in its Resolution No. 46/2018.¹¹⁰ According to the strategy, the National Commission for Combating Food Waste (CNCDA) is entrusted with the task of promoting food waste reduction by involving other key public authorities and reporting to the Minister for Agriculture, Forestry and Development.¹¹¹

The three main objectives of the national strategy are to prevent, reduce and monitor food waste. The vision for the strategy. The action plan to combat food waste, which supports the national strategy, comprises 14 measures aimed at addressing the key issues identified in the discussions preceding the adoption of the national strategy. These measures include clarifying date marking, promoting food redistribution, and monitoring food waste levels, among others.¹¹²

When it comes to food donations, the CNCDA entered into voluntary agreements with retailers, with

the objective of creating specific points for the sale of surplus products which would otherwise be wasted and of holding public awareness campaigns informing consumers of the meaning of 'best before' date and how to distinguish it from 'use by' date. Similar agreements for the redistribution of food to people in need have been created between retailers and charities.¹¹³ To this end, the Portuguese Federation of Food Banks, the CNCDA and other entities have established the United Against Waste alliance, aiming at facilitating food donations and awareness on safe consumption of surplus food.¹¹⁴



Figure 21-Logo of the national strategy
"Produção sustentável, consumo responsável"
- "Sustainable Production, Responsible Consumption"
(Portuguese National Commission for Combatting Food Waste, 2020)¹¹⁵

¹¹⁰ Resolution No. 46/2018 (2018).

¹¹¹ Ibid.

¹¹² European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

¹¹³ Ibid.

¹¹⁴ Unidos Contra Dsprdcio Official Website, available at [link](#).

¹¹⁵ Available at: [link](#).

Opportunities and Challenges of Implementation

Portugal grants tax incentives for food donors. Indeed, the latter may deduct up to 140% of the value of the food at the time of donation. This is limited to 8/1000 of the donor's total turnover. The condition to be eligible for said advantage is that food must be given free of charge. Other tax benefits concern corporate tax reductions for food donations.¹¹⁶

While Portugal has implemented several awareness campaigns – in schools, for consumers – on food loss and waste as required by the national strategy, it still had one of the highest rates of food loss and waste in the EU, especially when looking at food waste in households.¹¹⁷

¹¹⁶ European Commission, EU Food Loss and Waste Prevention Hub, last updated on 16.12.2024, available at [link](#).

¹¹⁷ Eurostat, Food Waste and Food Waste Prevention – Estimates (2024), available at [link](#).

Conclusion

Food waste arises from capitalist policies that overproduce and deplete the Earth's resources. It is produced excessively because individuals feel the need to attain wealth and do so by buying food.

This survey highlights the diverse landscape of food donation legislation and practices across EU Member States. While most countries have implemented some form of legislation or guidelines to facilitate food donations, there are significant variations in their scope and effectiveness. Countries like Italy and France have enacted specific laws on food donations, whereas others, such as Estonia and Lithuania, have integrated food donation into broader food laws. However, these regulations often focus on the retail sector, neglecting primary production and smaller retailers, which leaves parts of the supply chain unregulated. Some countries, including Germany, have opted for voluntary agreements and guidelines with the retailers, with the potential for future binding legislation to make up for legal uncertainty. Conversely, other Member States such as Denmark or Sweden have only adopted legislation concerning food waste and are dealing with food donations either through local projects or via food banks. Malta was the only country in the survey which did not implement any measures to combat food waste or facilitate food redistribution. Finland provides a great illustration as to how food waste can be quantified throughout the food chain, despite omitting the consumer level. It is recommended that the requirement to monitor surplus food donations should be expanded to encompass the entirety of Europe.

Tax incentives and VAT exemptions are common, though their application varies. While some countries offer specific benefits for food donations, others – such as Ireland – provide general tax relief for donations above certain thresholds. However, a common trend is to provide said incentives only to bigger retail chains, disincentivising smaller businesses from donating their surplus food.

When it comes to difficulties and barriers to effective food donation, a relatively popular one among participants was the exclusion of primary production and smaller retailers from legislation or guidelines. It is only Romania and a handful of other Member States that allow for food donations from primary production and of all types of foodstuffs. Another barrier to efficient food waste reduction is related to unclear labelling practices. In Belgium, for instance, most supermarkets donate food only when the best before date is imminent. This issue can lead to food banks being used as dumping grounds for near-expiry food, undermining the goal of reducing food waste and supporting those in need. The distribution to local charitable organizations represents both an advantage and a disadvantage for the food donation system. On the one hand, it is an advantage because it is widespread and direct in all areas where there is need. On the other hand, it constitutes a disadvantage because it is based on volunteer work, meaning it relies on a poorly organised structure with often insufficient or inconsistent staff. Another difficulty that has emerged in almost all countries is related to logistics and local distribution. The former is more prevalent in countries where cooperative associations or the concentration of food supply is very low. In fact, the collection and subsequent distribution of surplus food is facilitated by the presence of collection hubs, which are typically managed by cooperative associations or the presence of Groups of Farmers or vendors.

Overall, the survey underscores the need for more comprehensive and inclusive legislation, clearer guidelines on safety, and better coordination among stakeholders to enhance food donation practices across the EU. For an effective European food donation system, it is necessary to harmonise food safety regulations within the EU, particularly for legal responsibilities surrounding charitable donations and to make sure that surplus food is redistributed.

Bibliography

National and European Legislation

2017/C 361/01, Commission Notice EU guidelines on food donation (2017)

Act LXXXI (1996).

Act No. 152/1995, Slov-Lex.sk (2019).

Act No 222/2004, Slov-lex.sk (2004).

Dz. U. 2019 poz. 1680 (2019).

Cabinet Regulation No 514 of 2020.

Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (2008)

EtL 297/2021, Food Act (2021)

Ley 7/2022 (2022).

Ley 6/2023 (2024).

Law 2006:804 (2006).

Law 217/2016 (2016).

Law 4110/2013, Official Gazette (2013).

Law No. 166/2016, Gazzetta Ufficiale (2016).

Law No. B1-777 (2018).

Law No. IX-675 (2001).

LOI n° 2016-138, du 11 février 2016 relative à la lutte contre le gaspillage alimentaire (2016).

LOI n° 2020-105 du 10 février 2020 relative à la lutte contre le gaspillage et à l'économie circulaire (2020).

NN 118/2018, Agriculture Act (2018).

Ordonnance n° 2019-1069 du 21 octobre 2019 relative à la lutte contre le gaspillage alimentaire (2019).

Resolution No. 46/2018 (2018).

RT 1999 30 145, Official Gazette (1999).

RT 2003 82 554, Official Gazette (2003).

Resolution No. 46/2018 (2018).

Secondary Sources

Bos-Brouwers H.E.J et al., Changing the rules of the game: Impact and feasibility of policy and regulatory measures on the prevention and reduction of food waste, Wageningen University Report, Wageningen Food & Biobased Research (2020) available at [link](#).

Condamine P., France's law for fighting Food Waste Prevention Legislation, published by Zero Waste Europe (2020), available at [link](#).

Die Tafeln Austria Official Website, available at [link](#)

Seberini A., Economic, social and environmental world impacts of food waste on society and Zero waste as a global approach to their elimination, SHS Web of Conferences (2020).

European Commission Directorate-General for Health and Food Safety, EU actions against food waste, official EU website, available at [link](#).

European Commission, EU Food Loss and Waste Prevention Hub, available at [link](#).

European Food Banks Federation, Amending the 'Act on No Wasting Food in Poland' (2024), available at [link](#).

European Food Banks Federation, Report: City Food Recovery vs. Food Poverty, (2021), available at [link](#)

Eurostat, Food Waste and Food Waste Prevention – Estimates (2024)

Federal Ministry for Climate Action, The Environment, Energy, Mobility, Innovation and Technology, Lebensmittel Sind Kostbar! Initiative (2021), available at [link](#).

Finnish Food Authority, Guide to foodstuffs donated to food aid, available at [link](#).

Food Safety Authority of Ireland Official Website, Businesses Donating Food, instructions and guidelines available at [link](#).

Foodsharing Luxembourg Reducing Food Waste official website, available at [link](#).

Ministry of Agriculture and Food, Ordinance to Stimulate Edible Foodstuffs Donations, Press centre 2021, available at [link](#).

Ministry of Agriculture and Food, The New Food Law to Guarantee Bulgarian Consumers Quality and Safety, Press Centre 2020, available at [link](#).

Ministry of Agriculture, Fisheries and Food Official Website, EL PAÍS MÁS RICO DEL MUNDO Campaign, available at [link](#).

Ministry of Agriculture, Fisheries, Food Security and Nature, Poland is improving its fight against food waste, Agriberichten Buitenland (2024), available at [link](#).

Ministry of Agriculture, Fisheries, Food Security and Nature, Hungarian parliament introduces "Obligatory Donation" in retail commerce, Agriberichten Buitenland (2021), available at [link](#).

Revenue, Charitable Donation Scheme, Irish Tax and Customs, available at [link](#).

SolikyI.se (Solidarity Fridge Volunteers) Official Website, available at [link](#).

State Revenue Service Official Website, Support to donors, available at [link](#).

Stockholm Stadmission Official Website, available at [link](#).

Sveriges Stadsmissioner Official Website, available at [link](#).

United Nations (UN). A/RES/70/1, Resolution adopted by the General Assembly on 25.09.2015. Transforming our World: The 2030 Agenda for Sustainable Development (2015)

V. Láchová, Food Banks in Czech Republic Partnership of State and NGO in Mission, Česká federace potravinových bank, presentation available at [link](#). last updated on 16.12.2024

Ville de Luxembourg, Social Supermarkets official website of the municipality, available at [link](#).

Vinnova, Efficient and innovative redistribution of surplus food in Sweden, Project No. 2019-04466 (2019-2021), available at [link](#).

Figures:

Banca Pentru Alimente. (2014). "Federația Băncilor pentru Alimente din România (FBAR) anunță cea de-a 10-a ediție a Colectei Naționale de Alimente, sub sloganul „Împreună hrănim speranța”. *Banca Pentru Alimente*. Available at: [link](#).

Banki Żywności. (2024). "317 ton w Świątecznej Zbiórce Żywności". *Banki Żywności*. Available at: [link](#).

Banques alimentaires. (n.d.). "Collecter et distribuer". Available at: [link](#).

Banque alimentaire Luxembourg. (n.d.). *Banque Alimentaire Luxembourg*. Available at: [link](#).

Barrientos, A. (2022). "Watch: Spanish volunteers start collection drive for food banks". *Euronews*. Available at: [link](#).

Bundesministerium für Klimaschutz, Umwelt, Energie, Mobilität, Innovation und Technologie (BMK). (2023). "Aktionsprogramm „Lebensmittel sind kostbar!". Available at: [link](#).

Česká federace potravinových bank, z.s. (2024). "Foodbanks are like "first aid" for people experiencing food insecurity in Czechia". *Radio Prague International*. Available at: [link](#).

Co2gether. (n.d.). *Co2gether*. Available at: [link](#).

Comissão Nacional de Combate ao Desperdício Alimentar-CNCDA. (2020). "Portugal". *Newsroom European Commission*. Available at: [link](#).

Feed Cork. (2024). *Feed Cork*. Available at: [link](#).

Fondazione Banco Alimentare ONLUS. (n.d.). "LEG - Law No 166/2016, also called the Gadda Law". *Food and Agriculture Organization of the United Nations*. Available at: [link](#).

Food bank. (2023). "Tafel Deutschland". *Tafel*. Available at: [link](#).

Magyar Élelmiszerbank Egyesület. (2024). *Magyar Élelmiszerbank Egyesület*. Available at: [link](#).

Maisto bankas. (n.d.). "'Maisto bankas' ir kėdainiečiai ruošėsi ekstremaliai situacijai – dalino maisto davinius". *Maistobankas*. Available at: [link](#).

Potravinová banka Slovenska. (2024). *Potravinová banka Slovenska - Food Bank Slovakia*. Available at: [link](#).

Republika Slovenija Ministrstvo za Kmetijstvo Gozdarstvo in Prehrano (2020). STRATEGIJA ZA MANJ IZGUB HRANE IN ODPADNE HRANE V VERIGI PRESKRBE S HRANO »Spoštujmo hrano, spoštujmo planet«. Available at: [link](#).

ReSvinn. (2021). "Tips och inspiration för dig som arbetar i skolrestaurang". *ReSvinn*. Available at: [link](#).

Toidupank. (2023). "Jõulueelsed toidukogumispäevad 8. ja 9. detsembril läksid edukalt". *Toidupank*. Available at: [link](#).

Voeselelckirke Amsterdam. (n.d.). *Voeselelckirke Amsterdam*. Available at: [link](#).

Study on food waste in Czech canteens

Less than one-sixth of employees can get a daily hot lunch because of price increases.

Czechs are indulging in hot lunches at work less and less. Only 16% of employees eat lunch in a canteen or restaurant every working day, and almost half do not go to a canteen or restaurant for lunch at all. On the other hand, snacks and convenience foods from supermarkets are growing in popularity, but they do not replace the nutritional value of lunch in the long term. The reason for the decline in regular meals in canteens and restaurants is the rise in prices.

A regular hot lunch in the cafeteria accompanies many Czechs from the first day of kindergarten to retirement. However, according to a survey conducted by STEM/MARK, Czech employees are indulging in it less and less often. Fewer than a sixth (16%) of employees eat a hot meal from a canteen or restaurant every working day. A further 13% have lunch three or four times a week, and 22% have lunch once or twice. Half of employees (49%) do not have lunch in a canteen or restaurant even once during the working week. This is an increase of 8 percentage points compared to last year.

The current situation where people seek out wholesome lunches less and less often is worrying. While some people are able to substitute these meals with quality food prepared from home, which would be ideal, people often lack time, money, and healthy alternatives in their area. For vulnerable consumers (people with reduced mobility and the elderly) and socially excluded people, the situation is even worse.

A large part of the population even skips lunch in their diets, which is unhealthy and leads to lower productivity, more fatigue, and lack of energy for necessary physical activity. It also leads to either overeating in the evening or gradual difficulties with food intake.

Meanwhile, according to the survey, the popularity of fast food from the supermarket is growing, and this trend has been increasing in recent years. A higher proportion of employees even prefer this way of eating at work (27%) to going out to restaurants (19%), while the latter have seen a significant drop (25%) compared to 2021. The proportion of people who do not eat lunch at all has risen to 7%.

Thus, even after the coronavirus has subsided, employees have begun to cut back on eating at work, with overly quick and nutritionally inferior substitutes for a full meal at lunchtime becoming the norm. Data shows that the effects of this form of eating can affect not only their performance, but also their health.

What's behind the declining popularity of hot food in restaurants? Prices are to blame.

The survey found that almost half (48%) of employees who do not dine in canteens or restaurants do so because they find the food too expensive. Rising prices are affected by inflation² as well as increased costs of raw materials and human resources.

The significant increase in lunch prices is confirmed by the Edenred Restaurant Index, which is compiled based on payments made by more than 220,000 Edenred benefit cardholders. The average lunch menu cost CZK 185.4 in July, and prices rose by CZK 21.4 year-on-year compared to July 2022, when people paid CZK 164 for lunch.

With the sharp rise in prices in the second half of last year, regular meals in canteens and restaurants became unsustainable for some employees in the long term. Just to illustrate: on their average wage, Czechs could buy almost 5% fewer lunches in July 2023 compared to a year ago. There are no statistics for vulnerable consumers and socially excluded people, but it is clear that their situation is much worse.

Nutritionists warn that long-term inappropriate eating can lead to unhealthy eating habits that are difficult to break.

Podíl ceny 20 obědů z průměrné měsíční mzdy

Oblast	Červen
Liberec	10,3 %
České Budějovice	10,3 %
Pardubice	10,1 %
Plzeň	10,0 %
Karlovy Vary	9,9 %
Brno	9,7 %
Hradec Králové	9,7 %
Ostrava	9,6 %
Olomouc	9,1 %
Zlín	9,0 %
Ústí nad Labem	8,9 %
Jihlava	8,7 %
Praha	7,8 %
Česká republika	8,8 %

The situation also varies from region to region. Lunches account for more than a tenth of monthly income.

A comparison of lunch prices with average wages in the regions, according to data from the Czech Statistical Office, shows that people in Liberec, České Budějovice, Pardubice, and Plzeň spend the largest part of their income on meals. More than a tenth of monthly income is spent on lunch. On the other hand, despite the most expensive average prices, Prague residents spend by far the smallest part of their income on lunch. Twenty lunches in a restaurant cost CZK 4,128 in June, approximately 7.8% of the average wage in the capital.

Differences in purchasing power between individual regions are nothing new, but they are noticeable when Czechs (whether they are travelling for work or families with children) travel around the country. People from regions with lower average incomes, which are usually matched by local lunch prices, are currently paying up to 25% more for lunch in some cases.

↑ The table shows the share of the price of 20 lunches from the average monthly wage.

Source: Edenred

Thanks to the rising prices of raw materials and energy, the prices of school lunches are also increasing in the Czech Republic, and the number of children who are unable to take advantage of these meals due to the worsening economic situation of their parents is also rising (although the prices of school lunches vary by region and age of children).

In 2022, according to statistics from WOMEN FOR WOMEN, the monthly cost of school lunches was around CZK 700 per pupil. Therefore, the average cost of lunch has increased to 33 CZK compared to 2021. The average price in these statistics is influenced by the age differences of pupils as well as the number of participating schools in each region. However, the average price in each region ranged between CZK 30 and CZK 38 per lunch.

But this year's legislative changes have allowed school cafeterias to raise the price of lunch by up to 20%. The Ministry of Education has updated the decree that sets the price ceiling for school meals.

While until February 2023 the price could range from 39 to 45 CZK, it can now be increased to 47 to 54 CZK from the new school year.

Even when it comes to healthy food, there is little choice in the Czech Republic, and there is less interest in balanced food in the Czech Republic compared to the EU.

This is also shown by data from the latest major comparative FOOD dietary survey initiated by the European Union and conducted in 11 European countries at the end of 2021.

This is also shown by the findings of long-term statistics on the composition of food purchases in the Czech Republic, which are also reflected in the structure of meals offered in restaurants. Unfortunately, even the expectations of guests when visiting gastronomic establishments do not go in the direction of healthy eating.

Customer expectations

- On average, 74% of restaurant visitors in Europe expect a healthy food offer.
- In the Czech Republic, only 42% of people do.

Healthy food prices

- Higher prices for healthy food are reported by 50% of restaurateurs in all European countries.
- Domestically, 73% of restaurants say it costs more to prepare healthy meals.

Improvements in diet

The Czech Republic fell to the worst place in the healthy eating rankings during the corona-crisis.

- According to their own words, 15% more Czechs are eating healthier now compared to the pre-corona era.
- Across Europe, 22% of respondents report an improvement.

In the Czech Republic, the interest of the needy in food aid is growing.

There are 15 food banks in the Czech Republic from which people in need can not only get food, but also drugs and hygiene products. Retailers and the public are mainly involved in supplying the warehouses through nationwide food collections.

The interest in food aid is overwhelming. In the regions, demand is 20–30% higher than a year earlier, and new dispensaries have opened this year (150 in total in the Czech Republic).

However, the rising prices have also had an impact in this area. Food banks are recording a roughly 10% lower inflow of donations than in previous years.



Rue du Taciturne, 50
1000 Brussels, BELGIUM
B.C.E.: 0578.909.064
+32 (0) 28983838
info@safefoodadvocacy.eu
www.safefoodadvocacy.eu



SAFE – Safe Food Advocacy Europe is funded by the European Union through ESF Operating Grants under Framework Partnerships Agreement N. 101059066. Views and opinions expressed are those of Safe Food Advocacy Europe only and do not necessarily reflect those of the European Union or the European Commission. Neither the European Union nor the granting authority can be held responsible for them.