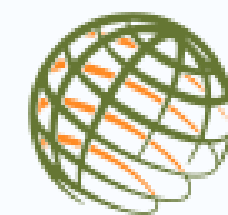


THE GLOBAL FOOD DONATION POLICY ATLAS



In partnership with

HIGHLIGHTS FROM AUSTRIA



The **Global**
FoodBanking
Network®



The Global Food Waste Problem

1. Annual food waste ~1.3 billion tonnes globally
 - Meanwhile, 723 million people face hunger globally (2024) and 30 percent are moderately or severely food insecure. (United Nations)
2. Food is highly regulated: law and policy play a critical role in food systems, including FLW management and facilitation of food redistribution
3. Understanding how laws help and hinder food recovery and hunger reduction can enable governments to optimize policy ecosystems



A CRITICAL SOLUTION

is to adopt **clear** and **comprehensive** laws and regulations for food donation.

About the "Atlas Project"

FLPC, GFN, and FEBA are working together to do the following:

TO IDENTIFY AND ANALYZE

Laws related to food donations and common legal barriers in countries around the world.

TO RECOMMEND POLICY CHANGE

For stronger, more sustainable food donation operations.

TO CREATE A PLATFORM FOR GLOBAL ENGAGEMENT

Through an online, interactive atlas tool that allows for comparison between countries and through webinars and conferences.

TO DELIVER TAILORED TECHNICAL ASSISTANCE

For the implementation of strategic policy change.

Methodology



Select country with input from GFN/FEBA & ask in-country food banks if they want to partner



Conduct extensive legal & policy research



Visit country & interview stakeholders



Develop policy recommendations for change & vet with in-country partners



Consult with in-country legal experts & partners

Deliverables: Online Library & Web Atlas



Food Donation Requirements & the EU Waste Framework Directive

This guidance analyzes food donation requirements across the globe, outlines the FLW provisions of the 2025 EU Waste Framework Directive, and provides best practices for Member States implementing food donation requirement policies.

English



EU Legal Guide

Learn more about the legal frameworks relevant to food donation and how the European Union's existing laws and policies support or hinder the country's progress in this guide developed through The Atlas project.

English



Greece

Learn about the legal frameworks relevant to food donation and how Greece's existing laws and policies support or hinder the country's progress.

[Learn More](#)



France

Learn about the legal frameworks relevant to food donation and how France's existing laws and policies support or hinder the country's progress.

[Learn More](#)



Ireland

Learn about the legal frameworks relevant to food donation and how Ireland's existing laws and policies support or hinder the country's progress.

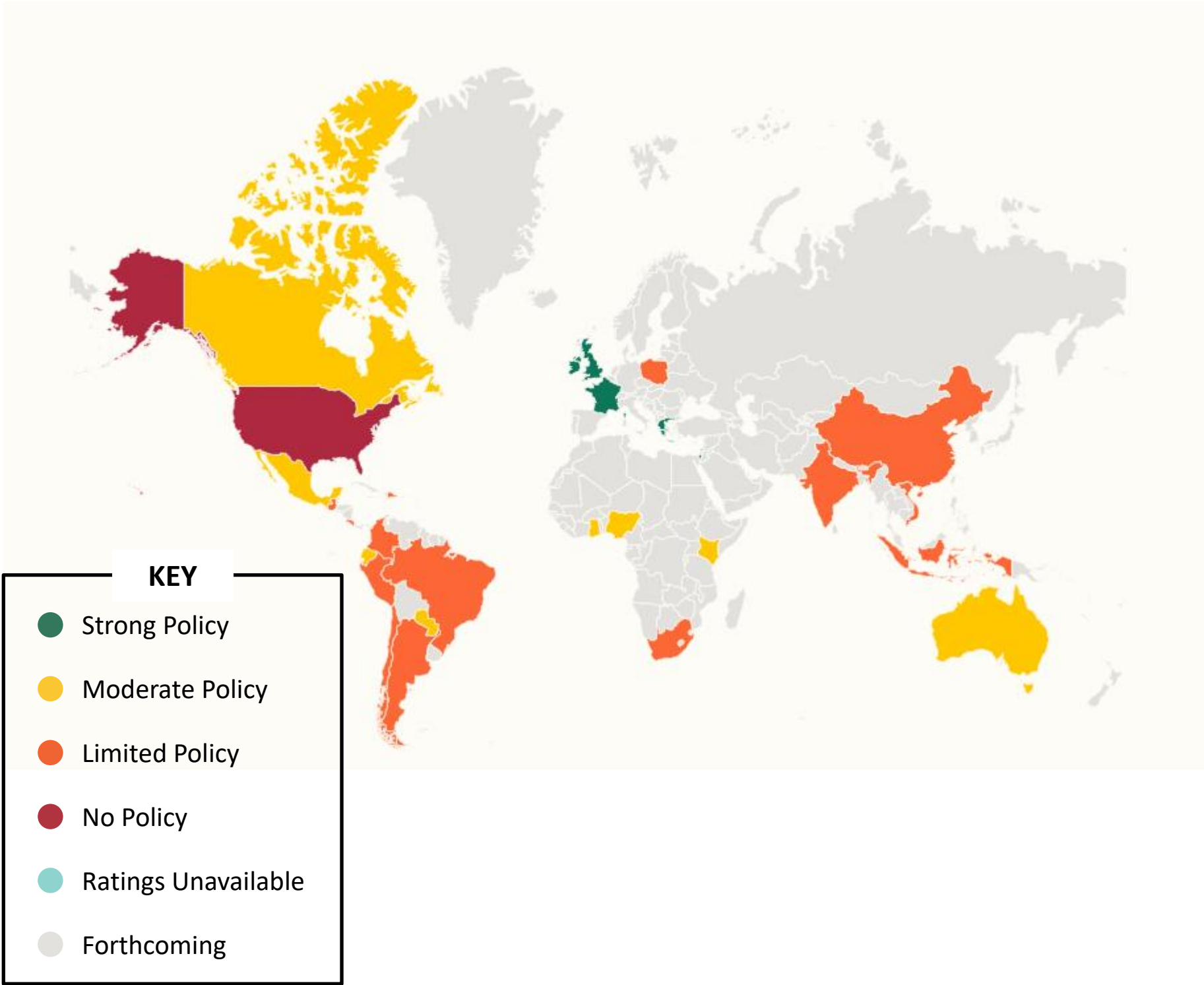
[Learn More](#)



Poland

Learn about the legal frameworks relevant to food donation and how Poland's existing laws and policies support or hinder the country's progress.

[Learn More](#)



Legal Issues



Food Safety



Date Labeling



Liability



Food Waste
Reporting



Tax Incentives
& Barriers



Requirements
& Penalties



Govt. Grants
& Incentives



Food Waste
Law & Policy



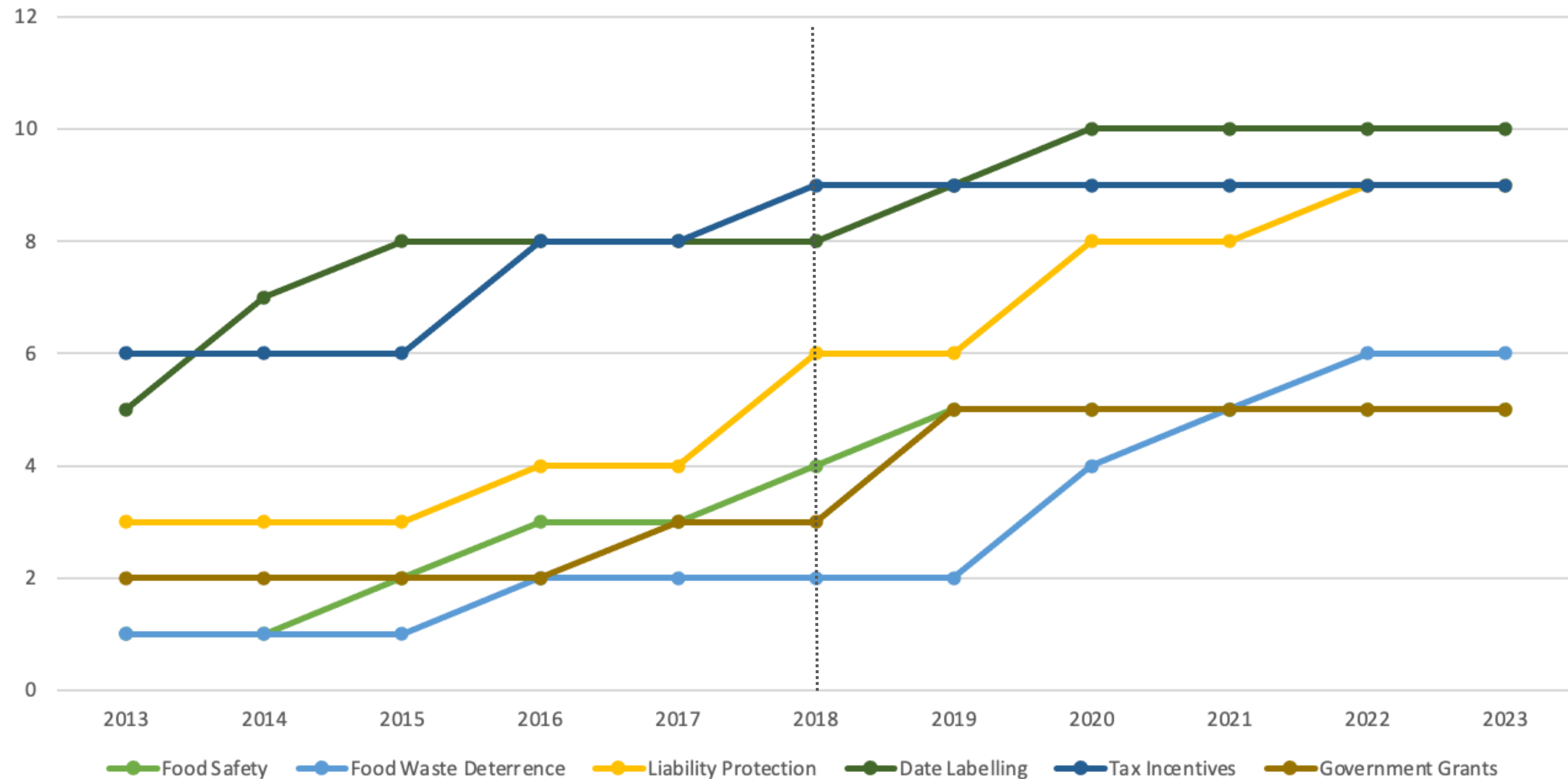
Legal Issues in Austria

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

Strong & Moderate Policies, by Issue Area



Total Strong & Moderate Policies Over Time



-  **Strong:** The Government has adopted a national food donation law or developed a national policy, plan, or strategy that promotes food donation as a solution to food loss and waste.
-  **Moderate:** The Government has adopted a national food donation law or developed a national policy, plan, or strategy, but does not promote food donation.
-  **Limited:** The Government has codified a goal but without an accompanying plan.
-  **No:** The Government has not adopted a national food donation law or developed a national policy or plan that promotes food donation as a solution to food loss and waste.

European Union Food Waste Law, Policy, and Strategy

- European Green Deal
 - 2015 Circular Economy Action Plan (CEAP)
 - EU Action Plan: ‘Towards Zero Pollution for Air, Water, and Soil’
 - ‘Farm to Fork’ strategy
- EU Guidelines on Food Donation
 - Clarifies relevant provisions of EU food law as they relate to food donation, and facilitate the donation of surplus food, and seek to ensure a “common interpretation of relevant EU laws by Member State regulatory authorities
- September 2025 revision to the Waste Framework Directive (2008/98/EC)
 - Binding food waste reduction targets to be met at national level by 31 December 2030:
 - 10% in food processing and manufacturing
 - 30% per capita in retail, restaurants, food services and households

Austria: National Food Loss and Waste Law/Policy/Strategy

- Interministerial Coordination Office for Food Waste Prevention (2021)
- National Circular Economy Strategy
 - Aim to transition from a linear model to a circular economy by 2050
 - Goal to increase circularity to 18%, resource circularity by 50%, and reduce private household consumption by 10%
- “United Against Waste” initiative
 - Designed to target food waste in catering, hospitality, and restaurant sectors
- Lebensmittels sind kostbar! (“Food is Precious!”)
 - Strategy launched by the Federal Ministry of Sustainability and Tourism (2012)
 - Involves collaboration across food value chain, prioritizing food use for human consumption over animal feed or non-food processing

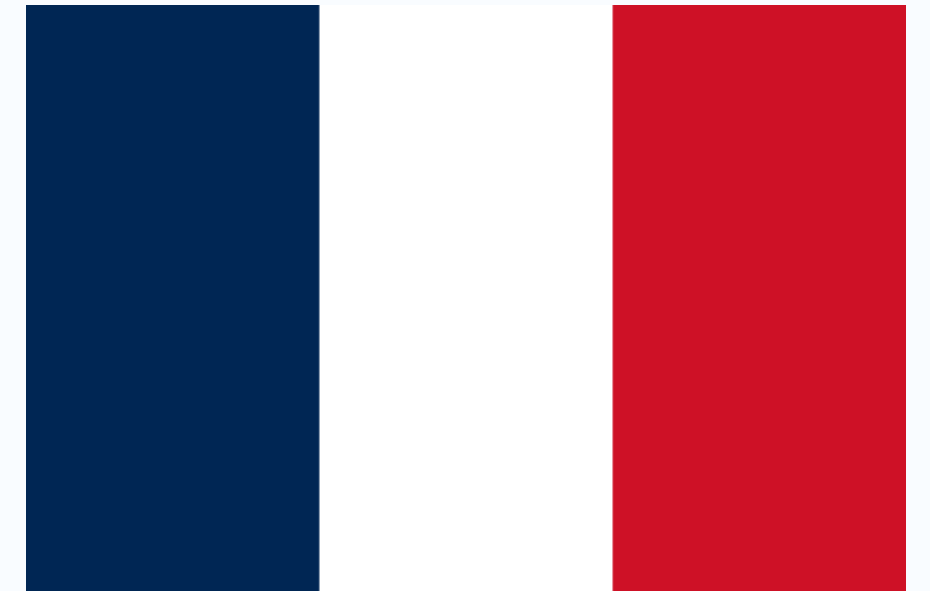
Recommendations: FLW Law/Policy/Strategy

- Develop and maintain a platform to exchange best practices to reduce food loss and waste
 - Such a platform would create a venue for those working to reduce FLW and the government to collaborate on their efforts and share best practices
 - This would build on Austria's commitment to reducing FLW and help the country reach its obligations under the updated Waste Framework Directive

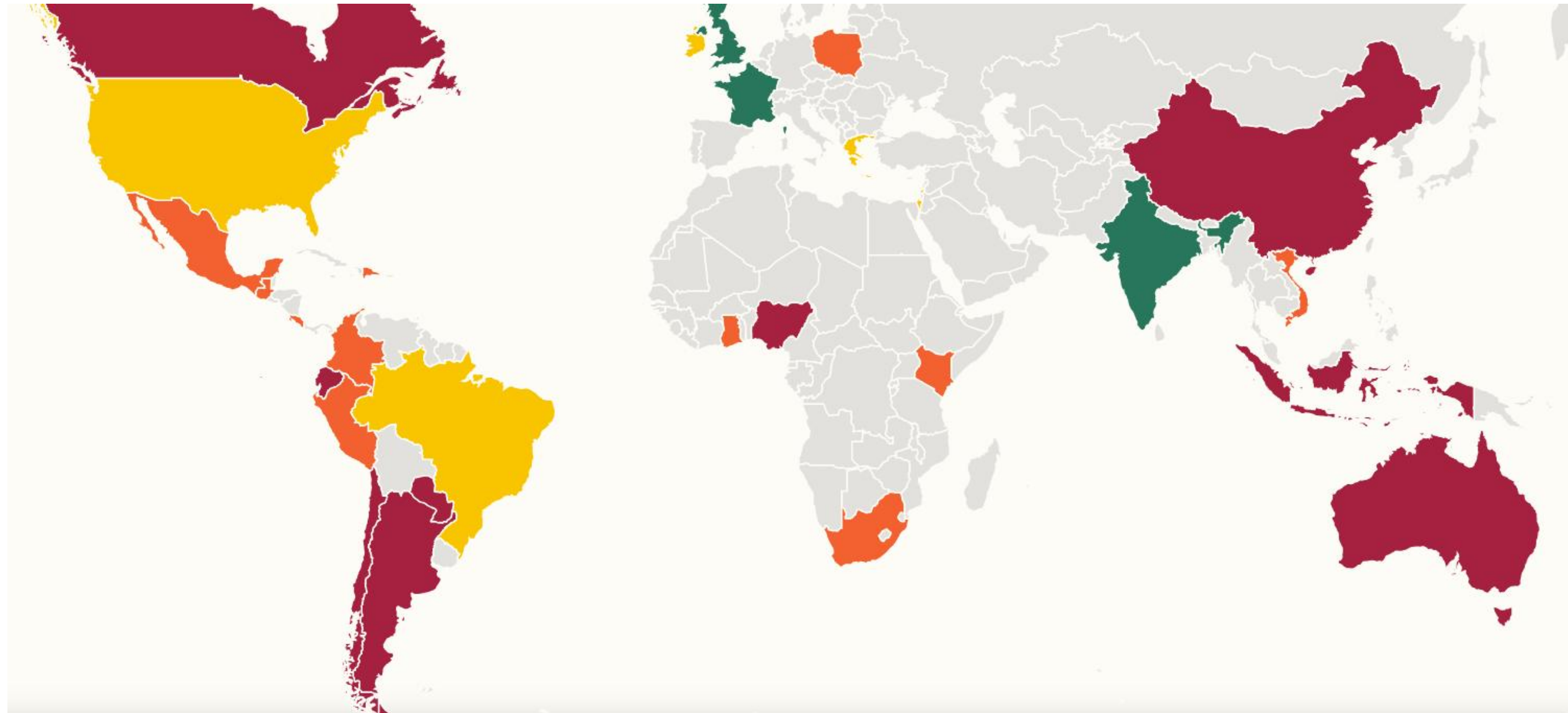
Spotlight: France

National Food Waste Strategy

- National Strategy for Food, Nutrition, and Climate 2025/2030 includes efforts to reduce food waste across the supply chain by strengthening laws, monitoring and tracking food waste, funding, training, and consumer education.
- National Food Program, passed in 2010 and updated three times, effectuates goals from the National Strategy with specific reduction targets, timelines, and indicators of success.



Food Safety



- Strong policy:** Government explains clear and distinct food safety requirements that apply to donated food in food safety laws, policies, or regulations *and* offers clear, useful guidance on food safety for donations. Government may partner with agencies to engage in efforts to raise awareness among relevant actors.
- Moderate policy:** Government clearly references food donation in food safety laws, policies, and regulations. Government either elaborates on specific safety standards that apply to donated food in laws and policies *or* offers detailed guidance on food safety for donation.
- Limited Policy:** Government clearly references food safety in food safety laws, policies, and regulations, but it does not elaborate on specific safety standards that apply to donated food nor specify which rules apply to food donation as opposed to sale.
- No policy:** Government regulates food safety, but relevant laws, policies, and regulations do not clearly reference food donation. Government offers no additional guidance on food safety for donations.

Austria: Food Safety for Donations

- Federal Ministry of Health holds overall responsibility for food safety legislation in Austria, coordinating with provincial food inspection authorities
- Food Safety and Consumer Protection Act (2006)
 - Integrates EU food safety regulations
 - Prohibits circulation of food that is harmful to health or unfit for consumption
- Guideline for the Redistribution of Food to Social Institutions (2011)
 - Donated food must meet the same hygiene and safety standards as food sold commercially (per EU Food Law Regulation 178/2002 and 853/2004)
 - Temperature control must be maintained during storage and transport
 - Mandatory traceability

Recommendations: Food Safety for Donations

- Publish a unified, practice-oriented, cross-agency circular for use by businesses and non-profit organizations working to improve food recovery
 - Such a document should include all rules for food hygiene, date labeling, storage, and traceability, using flowcharts and checklists to improve accessibility

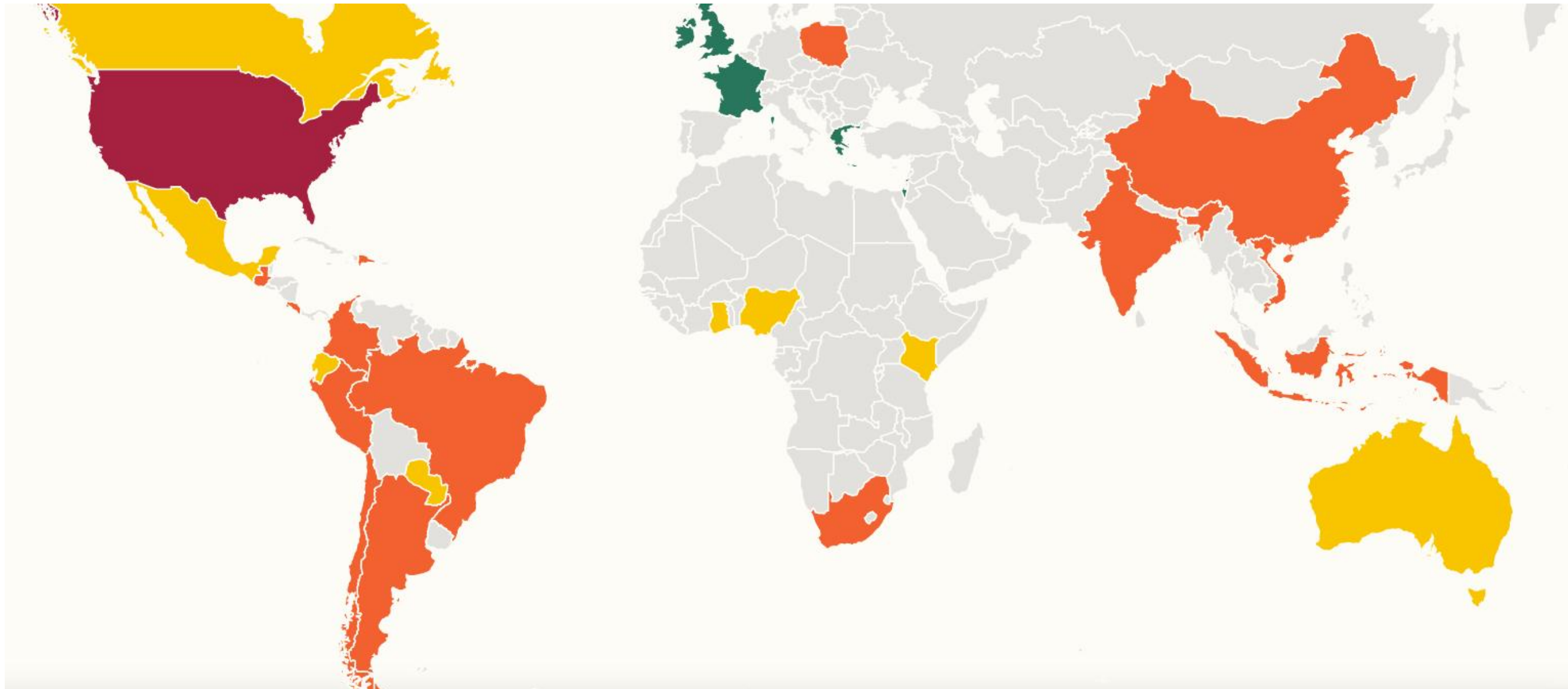
Spotlight: Italy

Food Safety

- In 2013, Italy set out essential safety requirements for food donation
- Italian Law 166/2016 further clarifies what information must be provided to consumers who receive donated food, along with other food safety requirements
 - The law includes standards for preservation, storage, transportation, and use of donated food, along with traceability and recall information



Date Labeling



- Strong policy:** Government requires standard date labels for certain foods that clearly differentiate between labels being quality-based and safety-based *and* explicitly permits donation after the quality-based date. Government offers clear guidance about how consumers and food businesses should interpret date labels.
- Moderate policy:** Government requires standard date labels for certain foods but does not clearly distinguish between quality-based and safety-based labels *or* does not permit donation after the quality-based date.
- Limited Policy:** Government requires standard date labels for certain foods but does not clearly distinguish between quality-based and safety-based labels *and* does not permit donation after the quality-based date.
- No policy:** Government has not adopted laws or policies requiring standard date labels on food products or addressing the meaning of date labels.

Austria: Date Labeling

- Austria follows EU Regulation No. 1169/2011, which distinguishes between “Mindesthaltbarkeitsdatum” ("best-by") for quality and “Verbrauchsdatum” ("use-by") for safety
- Food past its "best-before" date *can be* legally sold or donated if safe; "use-by" foods cannot be distributed after expiry
- The Austrian Food Codex and the Leitfaden on Food Donation provide national guidance on labeling, safety checks, and traceability
- Public and industry initiatives like “Food is Precious” and “Oft länger gut” (Often Good for Longer) aim to reduce food waste by clarifying label meanings for consumers and donors

Recommendations: Date Labeling

- Build on earlier efforts to help the public understand the meaning of date labels by launching a national awareness campaign that uses multiple media channels, including schools, social media, and retail outlets
 - Such a campaign should also include guidance on donating food that is approaching, or has passed, the “best before” date
- Standardize consumer-friendly clarification labels that food manufacturers and retailers can use to supplement existing date labels to let consumers know food is still safe to consumer or donate after the best before date, including phrases like “this product can be consumed after this date”

Spotlight: United Kingdom

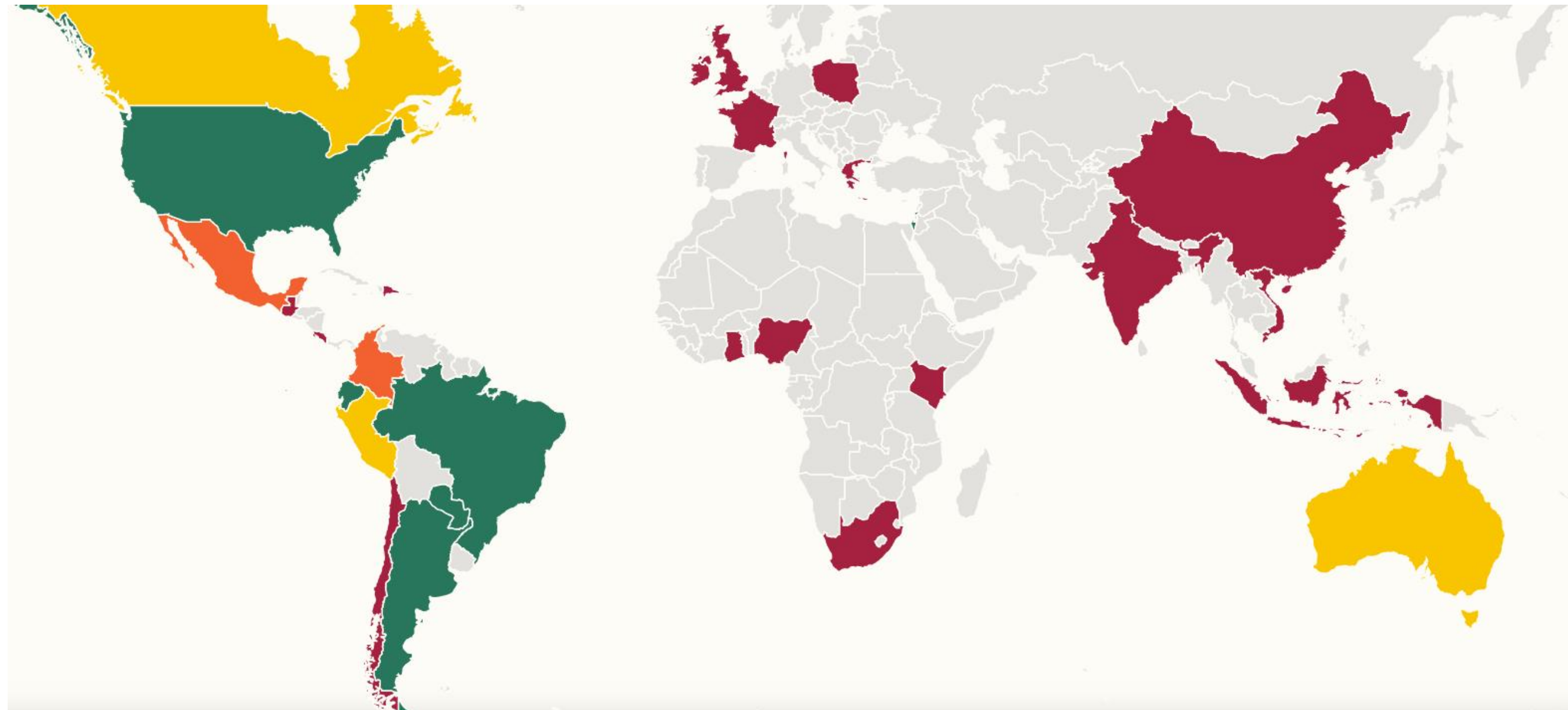
Date Labeling

- UK law standardizes date labels on products, consistent with the *Codex Alimentarius*
- The dual date labeling scheme distinguishes between safety-based and quality-based date label language.
- Food may not be sold or donated after the “use by” date, but the law *explicitly* states that food products past their “best before” date may be sold or donated.



Graphic from Food Standards Agency of the United Kingdom

Liability Protection



- Strong policy:** Government has adopted comprehensive civil and/or criminal liability protections that protect both food donors and food recovery organizations. Such protections are available nationally and support food donation as a safe alternative to discarding food in an expensive set of situations.
- Moderate policy:** Government has adopted civil/criminal liability protections for food donors and food recovery organizations that support food donation as a safe alternative to discarding food. However, such protections are narrow in scope *and/or* may be in effect only in certain jurisdictions.
- Limited Policy:** Government has adopted civil and/or criminal liability protections for food donors, but protection does not extend to donation-receiving entities.
- No policy:** Government has not adopted liability protections for food donors or food recovery organizations that receive and/or redistribute donated food.

Austria: Liability Protection

- Austria lacks a liability protection law, and liability is determined by the Austrian General Civil Code (Allgemeines bürgerliches Gesetzbuch - ABGB) and the Food Safety and Consumer Act. Accordingly, food donations are subject to the legal rules governing gifts and general negligence.
- In this framework, a donor may be liable if they caused the harmful conduct and acted intentionally or negligently.
- Donors who act in good faith and exercise the required standard of care would likely not be held liable, provided they can demonstrate they exercised such care.
- Although civil law may protect donors unless they act in bad faith, concerns about potential liability remain.
- Distributing unsafe food, even negligently, may also be a crime, which could lead to a fine or the loss of tax-deductible status.

Recommendations: Liability Protection

- Adopt legislation that explicitly protects good faith donors who follow established safety protocols, and intermediaries, from potential civil liability/criminal responsibility
- In the absence of a law clarifying protections for donors, clarify how existing liability laws apply to food donation, including liability protection for those who make gratuitous donations in good faith

Spotlight: United States

Liability Protection

- In 1996, the US passed legislation that protects businesses and nonprofits from civil and criminal liability when donating food in good faith to charitable organizations.
- In 2021, the US passed the Food Donation Improvement Act that added protection for more variations of food donations, including those sold at a "Good Samaritan reduced price" (formerly, donations would have to be redistributed for free).
- The new law also extends protection to direct donations to individuals from retail grocers, wholesalers, agricultural producers, restaurants, caterers, and schools.

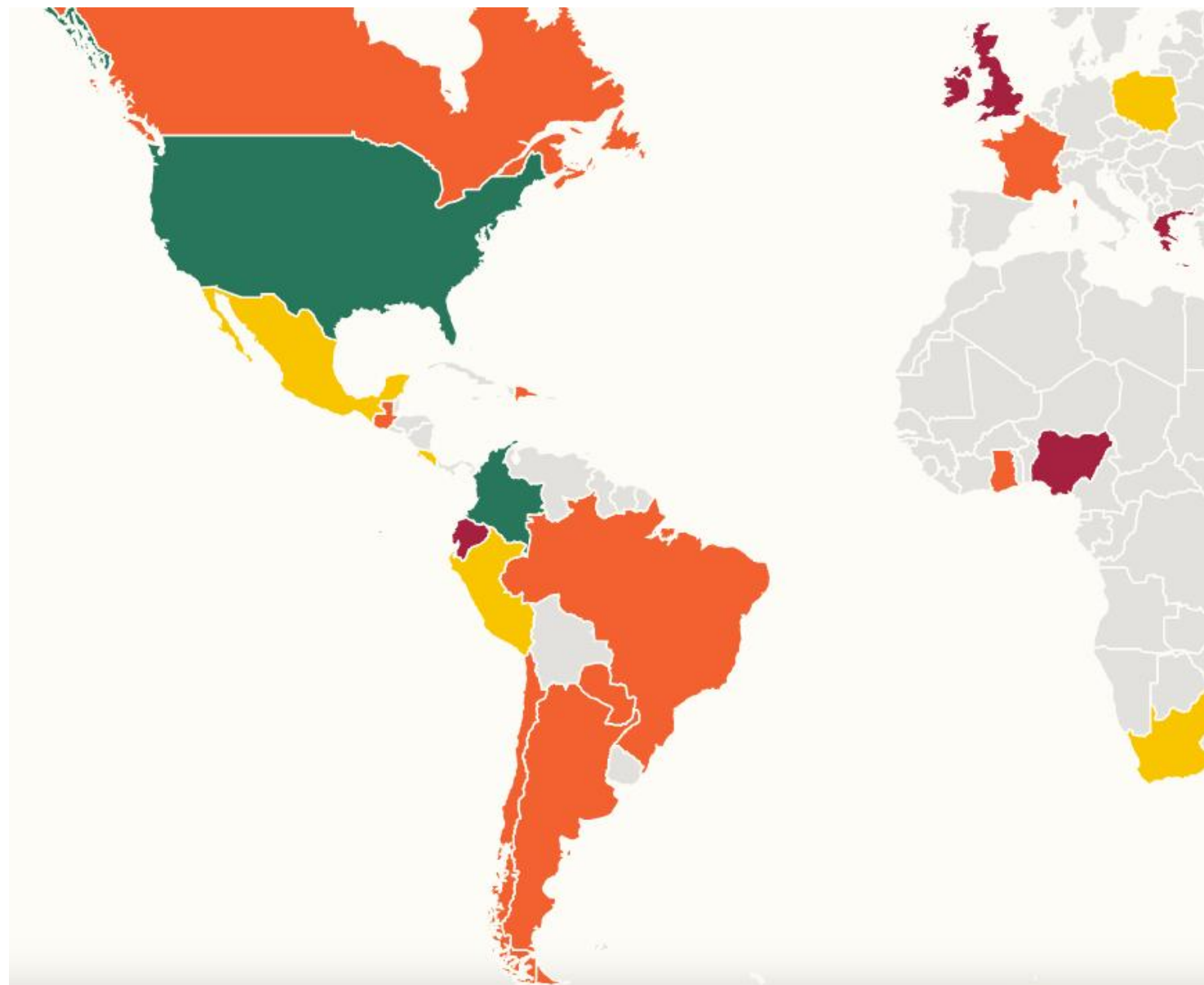


Liability Protection in Other Countries

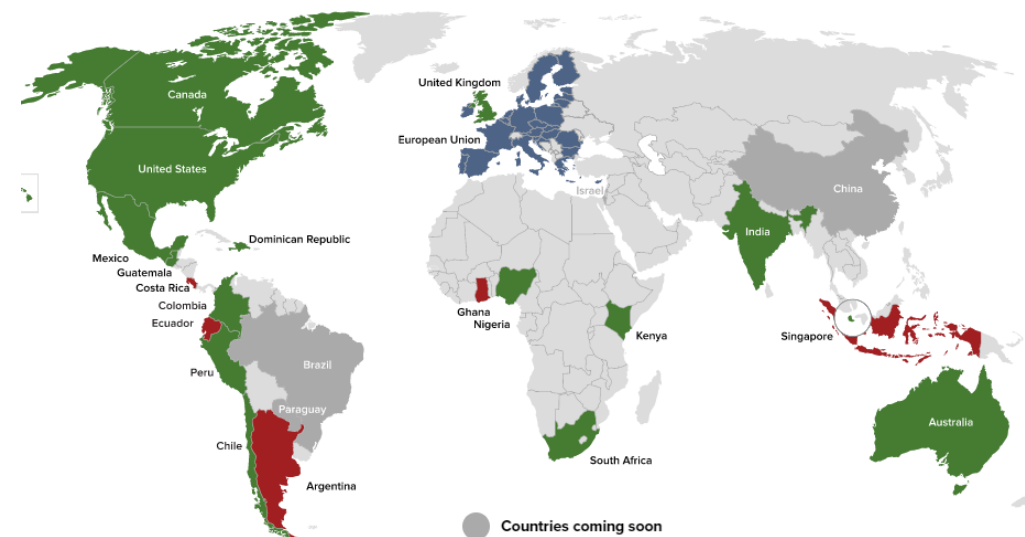
Liability Protection

- Israel
 - Since 2018, the law protects donors from civil and criminal liability when they donate to foodbanks, follow applicable laws, and are not negligent. The law also protects the foodbank and its employees and volunteers. The law does not protect donors who donate directly to an individual.
- Argentina
 - Also protects donors and food banks from liability when they donate and follow applicable laws, including when they donate to individuals. The law establishes a presumption that donors act in good faith, and if somebody is harmed, they must show the donor/foodbank was negligent or acted with willful misconduct.

Tax Incentives



Tax Barriers



In some countries, the application of certain taxes to donated food, such as the value-added tax (VAT), can create a barrier to donation.

- Strong policy:** Government offers tax deductions and/or tax credits specifically for in-kind food donations made to qualifying institutions. Such benefits effectively position donation as an economical alternative to discarding food. There is no cap on the benefit based on the donor's revenue, or the cap is over 10 percent of the donor's annual revenue.
- Moderate policy:** Government offers tax deductions and/or tax credits for food donations made to food recovery organizations. While the valuation of the donated food enables donors to claim a practical benefit, the benefit cap or limit is too low to offset the costs of donation (below 10 percent of the donor's annual revenue).
- Limited Policy:** Government offers tax deductions and/or tax credits for in-kind food donations made to food recovery organizations. However, valuation of the donated food prevents food donors from actually receiving any monetary benefit *and/or* the benefit cap is too low to provide an economic incentive (at 5 percent or below of the donor's annual revenue).
- No policy:** Government does not offer tax benefits that apply to in-kind food donations.

Austria: Tax Incentives and Barriers

- Businesses can claim income tax deductions for monetary donations and in-kind food donations to registered non-profit (charitable) organizations approved by the Ministry of Finance
- Business donations are tax-deductible as operating expenses up to 10% of the current year's profits.
 - This applies generally to donations to non-profit organizations.
- As of August 2024, donations of food and non-alcoholic beverages to non-profit and charitable organizations are exempt from VAT, further encouraging donations.

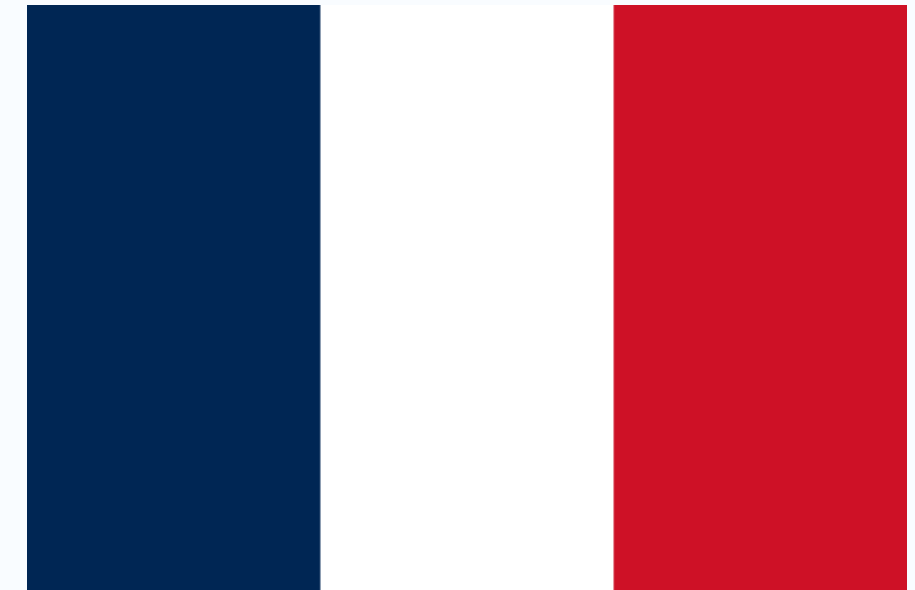
Recommendations: Tax Incentives and Barriers

- Incentives
 - Implement a tax credit for donors
 - Those with lower taxable incomes do not benefit as much from existing deductions, whereas tax credits may encourage them to donate
 - Allow donors to choose between book value or fair market value when valuing donations

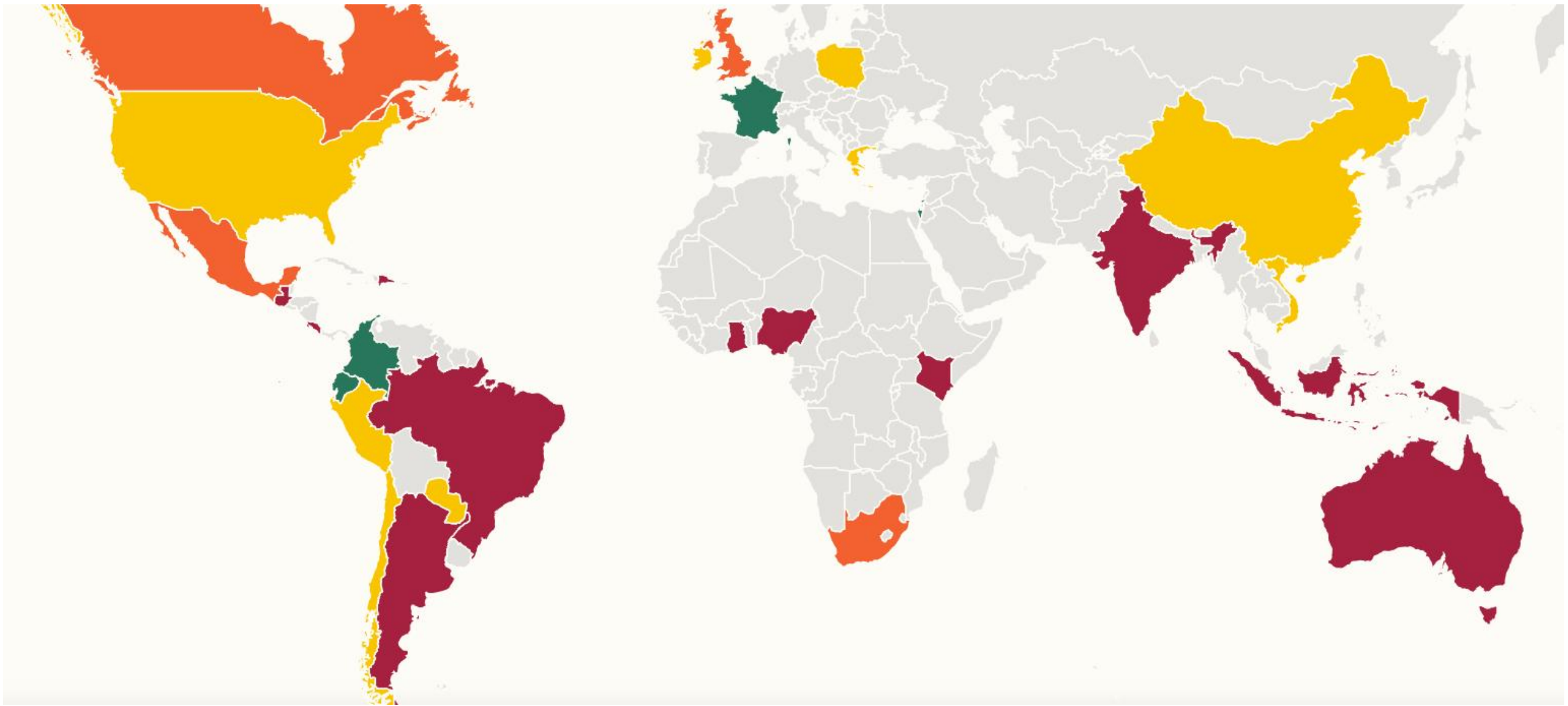
Spotlight: France and Spain

Tax Incentives

- In France, donors can claim 60 percent of the net book value of donated food as a corporate tax credit
- In Spain, donors can claim 35 percent of the net book value of donated food as a corporate tax credit



Waste Bans/Donation Requirements



- Strong policy:** Government imposes an organic waste ban that incentivizes donation or imposes a food donation requirement. Such applies to broadly to waste generators along the supply chain, is readily enforced, and is enacted at the national level.
- Moderate policy:** Government imposes organic waste bans that incentivize food donation or imposes food donation requirements. These laws are either only enacted at the local level *or* are enacted at the national level but not yet implemented *or* are poorly enforced.
- Limited Policy:** Government imposes organic waste bans or food waste penalties that compel certain supply chain actors to reduce food waste with no specific requirement or hierarchy favoring food donation. However, these laws are only applied at the local or regional level, are subject to many exemptions, are very narrowly applied, *and/or* are not well enforced.
- No policy:** Government has not adopted organic waste bans or donation requirements at any level of government.

Austria: Waste Bans & Donation Requirements

- Austria bans landfilling of biodegradable waste with >5 % organic carbon, effectively prohibiting untreated organic waste from disposal in landfills
- The Waste Management Act (AWG 2002) establishes the waste hierarchy (prevention → reuse → recycling → recovery → disposal) and mandates preventive measures
- Austria's Pay As You Throw scheme charges based on the amount of waste, which incentivizes people to reduce waste

Recommendations: Food Waste Deterrence

- Enact a law that requires food that is safe to consume to be donated, instead of choosing an alternative under the waste management hierarchy (such as compost or landfill)

Spotlight: Ecuador

Organic Waste Ban

- Bans destruction of food fit for human consumption
- Includes hierarchy of alternative uses
 - Reduce
 - Donate
 - Animal feed
 - Renewable energy
 - Compost
 - Landfill
- Includes fines for non-compliance



Austria: Government Grants and Incentives

- The Austrian government has provided limited funding through the Social Ministry to recover surplus food in agriculture and donate it to those experiencing hunger.
- The Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management also has limited funding to prevent waste, including efforts to reduce production waste, improve logistics, and raise awareness about preventing waste.

Recommendations: Government Grants and Incentives

- Provide grant funds for “last-mile” logistics, including cold chain infrastructure like blast freezers, to increase infrastructure to enhance food recovery
- Provide grants to organizations that can aid in implementing the Waste Framework Directive

Spotlight: Ireland

- Ireland has several grant programs that have been used to reduce FLW
 - Circular Economy Innovation Grant Scheme – Established in 2021 and has provided €1.14 to 23 projects, including some that focus on food waste prevention.
 - Green Enterprise: Innovation and Demonstration for a Circular Economy – Funded innovative, practical solutions that prevent waste/stimulate the circular economy, including a carbon footprint calculator for FoodCloud, and a research café.
 - Rural Innovation and Development Fund - Supports the rural economy through the creation of jobs and sustainable business development. In 2024 applications were sought to support primary producers or food businesses seeking to reduce food waste. FoodCloud received €165,000 in funding to establish a national program for the redistribution of surplus food from growers to organizations throughout Ireland.

Emissions/Food Waste Reporting

- The Corporate Sustainability Reporting Directive requires individual companies to report on their waste generation and diversion.
- The Waste Framework Directive requires countries to measure and report food waste averages at each stage of the supply chain.
- October 2025 amendment requires EU Member States to ensure food waste is reduced by 10 percent in food processing and manufacturing, and 30 percent per capita in retail, restaurant, food service, and households

Austria: Emissions/Food Waste Reporting

- The Waste Management Act requires retailers with one outlet greater than 400 sq. meters or more than five outlets to report quarterly (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.
- Despite growing corporate sustainability reporting and data reported under the Waste Management Act, Austria lacks a comprehensive, comparable data set that captures FLW across the entire system, including in small and nonreporting sectors.

Recommendations: Emissions/Food Waste Reporting

- Build on the existing reporting framework and require retailers to report the amount of food that is rejected and the causes for rejection.
- Expand food waste reporting to the hospitality sector, including larger hotels with extensive food service operations.

Other Innovative Policies

- **Donating Seized Food**
 - *Example:* Paraguay's Food Donation Law bans authorities, including those at customs, from destroying seized food without a well-founded cause if it is deemed safe for human consumption after undergoing lab testing.
- **Limit "Business Losses" for Disposed Food**
 - *Example:* in Chile businesses cannot claim "business loss" tax deduction for wasted food unless they can prove they couldn't donate it
- **Policies to Shape Behavior**
 - *Example:* China's novel Anti-Food Waste Law and national consumer/food service-oriented 'clean plate campaigns'
- **National FLW Strategy**
 - *Example:* Australia's comprehensive national food waste strategy, implementation roadmap, and feasibility study

Issue Briefs & Webinar Series



WEBINARS

- COVID Response
- Date Labeling
- Liability Protection
- Tax Incentives
- Food Safety
- Organic Waste Bans + Food Donation Requirements

ISSUE BRIEFS

- COVID Response x2
- Date Labeling
- Liability Protection
- Tax Incentives
- Food Safety
- OWB + Food Donation Requirements
- National Strategies
- Post-harvest Loss (underway)



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ATLAS LINK

Website Link:

<https://atlas.foodbanking.org/>

FLPC WEBSITE

Website Link:

www.chlpi.org/flpc

