

FOOD RECOVERY AND REDISTRIBUTION

A practical guide for favourable policies and legal frameworks in Europe and Central Asia

Working paper

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Table of Contents

I.	INTRODUCTION.....	4
II.	WHY THE PROBLEM OF FLW MUST BE TACKLED: IMPORTANCE OF FOOD RECOVERY AND REDISTRIBUTION IN THE EUROPEAN AND CENTRAL ASIAN CONTEXT.....	8
II.1.	International commitments	8
II.2.	FLW at the national level: justification for setting up a food recovery and redistribution programme.....	8
II.2.1.	Social	9
II.2.2.	Environmental.....	10
II.2.3.	Economic.....	11
III.	HIGHLIGHTING LEGISLATIVE ASPECTS OF FOOD RECOVERY AND REDISTRIBUTION THROUGH EXAMPLES FROM EU AND EU MEMBER STATES.....	15
III.1.	Scope of food recovery and redistribution	15
III.2.	Waste (and food waste) management and prevention.....	18
III.3.	Food safety and hygiene rules and procedures in the case of food recovery and redistribution... ..	19
III.4.	Food durability and best before date	22
III.5.	Fiscal rules: Value Added Tax (VAT) and fiscal incentives.....	24
III.6.	Food donation guidelines	27
IV.	GUIDANCE ON ENSURING ENABLING POLICY AND REGULATORY FRAMEWORKS FOR FOOD RECOVERY AND REDISTRIBUTION	28
PART A.	Recommendations based on current practices in EU countries	28
A) IV.1.	Interdepartmental working group/task force on food recovery and redistribution	28
A) IV.2.	Scope of food recovery and redistribution	29
A) IV.3.	Waste (and food waste) management and prevention.....	29
A) IV.4.	Food safety and hygiene rules and procedures in the case of food recovery and redistribution... ..	29
A) IV.5.	Food durability and best before date	30
A) IV.6.	Fiscal rules: Value Added Tax (VAT) and fiscal incentives.....	30
A) IV.7.	Food donation guidelines	30
A) IV.8.	System operator	30
PART B.	Analysis of the legal and policy framework of the country	31
B) IV.1)	Scope of food recovery and redistribution	31
B) IV.2)	Waste (and food waste) management and prevention.....	32
B) IV.3)	Food safety and hygiene	33
B) IV.4)	Food durability and date-marking.....	33
B) IV.5)	Fiscal rules: Value Added Tax (VAT) and fiscal incentives.....	34
V.	CONCLUSION.....	35
ANNEXES.....		36
ANNEX 1.	The “Food-use-not-loss-or-waste” hierarchy	36
ANNEX 2.	FAO FLW Programme/Activities in the Region.....	37
ANNEX 3.	Practices in other countries (EU Member States mainly)	40
ANNEX 4.	Focus on examples of innovative solutions from three EU countries.....	64
ANNEX 5.	Types of food that can be recovered and redistributed.....	66

List of Boxes

Box 1: Food recovery and redistribution 5

Box 2: FLW interviews 14

Box 4: Food recovery and redistribution in legislation 15

Box 3: Food waste hierarchy in legislation and policies..... 18

Box 5: Requirements to ensure food safety in food recovery and redistribution (role and obligation of actors, primary responsibility and liability, product transfer, food safety and hygiene) 20

Box 6: Date marking and application to food recovery and redistribution 23

Box 7: Date marking – the international perspective 23

Box 8: VAT on donated food: examples from EU countries 25

Box 9: Tax deductions as a mechanism to reduce FLW 26

I. INTRODUCTION

Food loss and waste (FLW)¹ has been identified as a major problem in the countries of the Europe and Central Asia region. Large quantities of foods still fit for human consumption are discarded by businesses in the food sector, especially large retailers, due to packaging or quality issues, excess supply and consumption habits (e.g. open buffets in hotels), etc. More specifically, in the normal course of their activities, food business operators (FBOs)² (producers, distributors, caterers and retailers) have a food surplus that they cannot sell for various reasons (damaged or wrong packaging, products near or beyond the expiration date, excess supply and lack of demand, fruits and vegetables with scars and scratches, improper size or shape, etc.).

The consequences are significant economic losses for FBOs. They are therefore trying to put in place preventive measures at the level of their businesses (expired products sold at low prices, perishable products used to prepare ready meals served in supermarkets, bread not sold at the end of the day crushed and sold in breadcrumbs, reuse edible food waste from the buffet to the staff canteen, etc.). But in the end, these measures are not enough and the disposal of edible food cannot be avoided.

In this context, discussions with the food industry in countries where the Regional Office for Europe and Central Asia (FAO-REU) is working have highlighted the importance of minimizing food waste by facilitating food recovery and redistribution activities from FBOs to food insecure people. The FBOs interviewed would be ready to participate in a system of food recovery and redistribution where they would donate (without payment)³ unsold, non-marketable but still edible products to municipalities and charities for the benefit of food insecure people.

In many countries, donation of excess food to charitable organizations by FBOs is limited because of legal and other hurdles. The following barriers, which are common to many countries, may limit (but do not preclude) food recovery and redistribution:

- **Tax barriers and the application of VAT** (value added tax) on donated food. Donations of food to charitable organizations may be taxable to VAT and the taxable amount can correspond to the market price of the product in question.
- **If tax exemptions exist, they may not be encouraging enough for food donations.** For example, the legislation of a country stipulates that the market value of donated products can be deducted from total revenue (= total of sales), up to a limit of 10% of the net income of the previous year. 10% of last year's net profits is a very low threshold and might discourage food donations. Examples from other EU countries are based on a percentage of sales, not on net income, which makes a major difference.
- **Liability:** Businesses are concerned about liability issues if someone gets sick from eating donated foods. Many companies fail to donate food because they are unaware of the liability protections afforded to food donors. Businesses also fear a reduction in the quality of products that could affect their brand image.
- A significant part of FLW is related to **date marking issues**. Interviews of FBOs in six countries in the region revealed a common practice. Two weeks to one month before the best before date (BB), the retailers remove the products from the shelves of the store and discard them or send them back to their suppliers in order to avoid any risk to the consumer and possible claims (degradation of quality or contamination). There is confusion among agri-food chain actors as to the meaning of the use-by (UB) and BB dates and whether foods can be consumed after their BB date. The difference between the two is not clear.

¹ Food loss (FL) in the production and distribution segments of the food supply chain (FSC) is mainly caused by the functioning of the food production and supply system or its institutional and legal framework. The definition only considers food that was intended for human consumption and has entered the FSC (i.e. a crop is mature and ready to harvest). Food waste (FW) refers to the removal from the FSC of food which is fit for human consumption, by choice, or which has spoiled or expired, mainly caused by economic or social behaviour, poor stock management or neglect. Surplus human food sent to animal feed is considered a food loss and inedible parts of foods are excluded (Definitional Framework of Food Loss and Waste, Global Initiative on Food Loss and Waste Reduction, October 2016). **In this report we use the abbreviation FLW to cover wastages at all stages.**

² Food business: it refers to any undertaking, whether for profit or not and whether public or private, carrying out any of the activities related to any stage of production, processing and distribution of food. Food business operator: he/she is the natural or legal persons responsible for ensuring that the requirements of food law are met within the food business under their control (art. 3 of Regulation (EC) 178/2002).

³ Different operational models for food recovery and redistribution are possible. Food can be recovered at one, several, or all stages of the food supply chain: it can be processed, cooked, provided as raw/fresh food or in initial packaging and distributed directly to those in need. It can be donated or sold at a reduced price. **Whether food is sourced for free or at low prices, the different operators will agree among themselves on the feasible model to be implemented in their specific context. Food donations should be encouraged, especially through tax incentives, as this would reduce the financial burden on charities that distribute food to people who are food insecure.**

- **The lack of a food bank**⁴ in many countries in the Europe and Central Asia region (approximately 40% according to the FAO estimate) can be considered a limitation. Food banks play a central role in redistribution activities, serving as intermediaries between the donor and the non-profit organization that will redistribute food. However, in the event that there is a food bank but not an enabling regulatory framework that facilitates FLW reduction, food recovery and redistribution operations may be hampered and malfunctioning.

Box 1: Food recovery and redistribution⁵

According to the “food use-not-loss-or-waste” hierarchy (cf. Annex 1) the recovery and redistribution of safe and nutritious food for direct human consumption is, after prevention at the source, the preferred option to tackle the problem of FLW. In the theory of waste management, food recovery and redistribution is preferable to organic waste management methods: landfilling, anaerobic digestion and composting, as this is considered to promote either avoidance or reuse of food waste from industry to feed food insecure people.

Recovery of safe and nutritious food for direct human consumption is to receive, with or without payment, food (processed, semi-processed or raw) which would otherwise be discarded or wasted from the agricultural, livestock, forestry and fisheries supply chains of the food system. **Redistribution** of safe and nutritious food for direct human consumption is to store and/or process and then distribute the received food pursuant to appropriate safety, quality and other relevant regulatory frameworks directly or through intermediaries, and with or without payment, to those having access to it for direct food intake.

Food recovery and redistribution can contribute effectively both to the improvement of sustainable food systems and to improved food security for people in need. Food recovery and redistribution can reinforce inclusive business models by bringing economic value to otherwise wasted food and stimulating job creation and social inclusion.

The main actors involved in food recovery and redistribution operations⁶ are generally:

- **The donor/supplier**

FBOs who provide food at every stage of the food supply chain, i.e.: primary production, food processing and manufacturing, retail and other distribution as well as in the restaurant and hotel sectors).

- **The recipient or organization that receives and processes/distributes the food**

They can be *back-line organizations* (e.g. food banks) that recover food from actors in the food supply chain. They transport, store and redistribute them to a network of affiliated charitable organizations (e.g. soup kitchens, homeless shelters, food pantries, etc.). Or *front-line organizations* (charitable organizations) that receive food donated by back-line organizations or actors in the food supply chain. They then provide food in the form of food parcels (food pantries), meals (soup kitchens) and can even sell food at subsidized prices.

- **The consumers/end-users (the people in need)**

- In some cases, **facilitators** who simplify the recovery and redistribution process and act as intermediary organizations could facilitate the contact between donors and recipients of food products and help to ensure the adequacy of the food supply with the potential demand. Information and communication technology (ICT) networks - platforms, websites and applications - can also be used.

An enabling regulatory and policy environment in place plays a very important role in initiating, supporting and implementing food recovery and redistribution operations. In particular, VAT rules on food donations, traceability, liability, food hygiene rules, labelling, date marking and food information to consumers are essential.

Providing clear guidance and creating an enabling environment for private sector action is all the more important as the potential for food recovery and redistribution is high in the Europe and Central Asia region. Over the three-year period from 2015 to 2017, about 2.1% of the region's population is severely food insecure.

⁴ Food banks are either national organizations or individual food banks that collect donated food, sort them and store them in warehouses and distribute them to non-profit organizations (cf. Box 1). In some countries, food banks redistribute and provide food directly to the final beneficiaries.

⁵ Upcoming FAO publication. *Implementing guiding principles for recovery and redistribution of safe and nutritious food for direct human consumption*.

⁶ With regard to the types of redistribution organizations, the most common are: food banks, food pantries, soup kitchens, school feeding programmes, NGOs and churches. Food donors/suppliers can be producers, food processors and manufacturers, hotels, restaurants, caterers and retailers.

Malnutrition in one or more of its three main forms - undernutrition, overweight and obesity, and micronutrient deficiencies - is present to varying degrees in all countries in the region.⁷

In addition, it is important to note that in many countries, a number of non-profit organizations run food distribution programmes (including soup kitchens and food pantries) for thousands of people in need and that these organizations would benefit greatly from regular and substantial food donations. For example, in Georgia, the charities interviewed believe they could double the supply of meals to vulnerable people if they receive food donations instead of buying food. Local governments in municipalities also often organize free food distributions. These programmes would benefit from an efficient and sustainable food recovery and redistribution system.

When an effective food donation system is in place, the quantities of food recovered can reach very high levels and be redistributed to thousands of vulnerable people. For example, French food banks, through their three largest food donation networks, provide 300,000 tons of food each year to thousands of poor citizens.⁸

Even in cases when there is no real coordination between the various food distribution programmes (some are part of community organizations, others are stand-alone programmes, some are supported by the government, others by charities, non-governmental organizations or foundations), the fact that there is already a network of organizations working in this field, providing meals and/or food parcels to food-insecure people, will be a very positive element. The existing food distribution programmes provide an excellent foundation for the development of a food recovery and redistribution system. This favourable context creates the opportunity to develop a more organized and sustainable system.

This report provides guiding principles and preliminary recommendations to policy makers to facilitate food recovery and redistribution activities in their countries by implementing policies and legal and regulatory actions that can have a positive impact on FLW prevention at supply and retail levels (cf. Chapter 4). The goal is to minimize FLW while ensuring the safety of recovered and redistributed food and providing adequate information to consumers.

The report identifies the main components that make food recovery and redistribution possible and safe (e.g. adequate food safety practices, coordination among the actors in the food supply chain). Concrete examples are presented of what is being done in other countries (particularly in the European Union) in terms of policy measures and legislative adjustments to encourage and enable food recovery and redistribution (cf. Chapter 3). The recommendations proposed in Chapter 4 are based on these examples.

National authorities can adapt these orientations and the experiences of other countries to their specific context and needs. Different options are possible and feasible, and discussions among stakeholders will enable them to identify the most appropriate models for a food recovery and redistribution system, based on their needs and context. Although there is no ready-made recipe, there are proven steps that can help a country in this endeavour.

At the country level, the collection of certain information and data will be necessary to enable decision-makers to take action and implement favourable policies and legislation. To this end, the report recommends undertaking desk research on policies and legislation related to FLW, business practices, civil society actions (e.g. food distribution to vulnerable groups), as well as interviewing leaders in food retail and manufacturing businesses, non-governmental organizations (NGOs), ministries and other relevant organizations. The report also provides non-exhaustive lists of information to be collected.

FAO-REU has developed this document on the basis of ongoing work in the region (cf. case studies in Annex 2). Civil society and policymakers are increasingly demanding and aware of the need to implement and support FLW prevention and reduction solutions, of which food recovery and redistribution has a central role to play.

This report provides most of the examples from EU countries for a number of reasons: i) a number of European countries have put in place regulations, guidelines and controls for food recovery and redistribution operations;

⁷ FAO, 2018. *Regional Overview of Food Security and Nutrition in Europe and Central Asia 2018*. Budapest. 110 pp. License: CC BY-NC-SA 3.0 IGO. Available at: <http://www.fao.org/3/CA2703EN/CA2703EN.pdf>

⁸ Data extracted from the website: <https://www.thegrocer.co.uk/home/topics/waste-not-want-not/how-france-is-leading-the-way-on-food-waste/536447.article>

ii) this document is intended for a regional audience (Europe and Central Asia region covered by FAO-REU); and
(iii) a number of countries where FAO is operating in the region are aligning their legislation with EU legislation. There is a strong interest in what EU countries are putting in place to prevent FLW in general and to facilitate the recovery and redistribution of food in particular. Where appropriate, global references are included.

This work focuses on reducing food waste through the promotion and implementation of food recovery and redistribution activities. Nevertheless, it is important to remember that, in line with the FLW hierarchy, food waste prevention interventions should be at the centre of efforts (e.g. consumer awareness campaigns) and other FLW reduction methods should also be encouraged (for example, development of composting systems). Food recovery and redistribution is part of a comprehensive approach to FLW prevention and reduction.

II. WHY THE PROBLEM OF FLW MUST BE TACKLED: IMPORTANCE OF FOOD RECOVERY AND REDISTRIBUTION IN THE EUROPEAN AND CENTRAL ASIAN CONTEXT

According to available estimates, approximately one-third of all food produced in the world intended for human consumption is lost or wasted. This level of inefficiency in the global food system has significant economic, social, and environmental impacts. Therefore, reducing food loss and waste can generate a triple win: for food security, for the environment and for the economy.

Food recovery and redistribution contributes to:

- FLW prevention and reduction (SDG 12.3)
- optimising the food supply chain operations, including production and stock management
- tackling food poverty and fostering community engagement
- positive public education impact
- possibility to create synergies among non-profit organizations, companies and authorities
- improving the reputation of donors
- making environmental improvements
- reducing disposal costs⁹

II.1. International commitments

In September 2015, countries of the world formally adopted a set of 17 Sustainable Development Goals (SDGs) as part of the 2030 Agenda for Sustainable Development—global goals to end poverty and hunger, protect the planet, and ensure prosperity for all. SDG 12 seeks to “ensure sustainable consumption and production patterns.” The third target under this goal, Target 12.3, calls for halving per capita global food waste at the retail and consumer levels and for reducing food losses along production and supply chains (including postharvest losses) by 2030.

The High Level Panel of Experts on Food Security and Nutrition (HLPE) policy recommendations on FLW indicate that the “food use-not-loss-or-waste” hierarchy (cf. Annex 1) is an important support in promoting sustainable food systems. The “Food-use-not-loss-or-waste-hierarchy” aims to: firstly, support the prevention of FLW; second, to facilitate the distribution of food that is still edible but not marketable, for example through food banks or other institutions for that purpose; thirdly, for what remains, use as animal feed; and fourth, use as compost and/or energy and use disposal in landfills as the least preferred option. The recommendations provided in this report are in line with the hierarchy.

Due to the importance of the issue, guided by the SDG 12.3 and by concerns over the economic, social and cultural impacts of FLW, a number of countries, including EU Member States, have designed respective policies and legislation (national strategies, guidelines, signed voluntary agreements, introduced specific food donation regulations and/or revised primary legislation to promote the recovery and redistribution of surplus food from food business operators to charities), in line with FAO guidance documents, Codex Alimentarius and international best practices.

II.2. FLW at the national level: justification for setting up a food recovery and redistribution programme

The type of information to collect (as much as possible) is summarized below. All this information will be essential to understanding whether a food recovery and redistribution system is justified - if the need is high - and how it should work (operational models). As in many countries, there is probably a lack of quality data on FLW levels, their causes, their impact, etc. A literature review, while important, may not be enough to gather this information. Interviews with government officials, representatives of charitable organizations and food businesses may be necessary to organize.

⁹ Upcoming FAO publication. *Implementing guiding principles for recovery and redistribution of safe and nutritious food for direct human consumption.*

II.2.1. Social

Poverty and food insecurity levels

In the Europe and Central Asia region where FAO-REU operates, around 2.1% of the region's population is severely food insecure. This prevalence is well below the world average of 9.2%, but remains a concern in some countries. It is important to note that the FAO-REU is a very diverse region and that the regional breakdown of the share of severe food insecurity among people varies considerably from one country and one subregion to another. Malnutrition in one or more of its three main forms - undernutrition, overweight and obesity, and micronutrient deficiencies - is present to varying degrees in all countries in the region. Often, the three forms coexist, creating what is called the "triple burden of malnutrition".¹⁰ Decision-makers can find in this FAO publication (footnote 10) data for their country.

A sustainable food recovery and redistribution programme can contribute to the country's efforts to reduce levels of food insecurity. It should be coordinated with existing initiatives on food security and nutrition.

Food distribution programmes: the needs are very important

Before considering revising the policy and regulatory framework for food recovery and redistribution, it will be essential to determine whether there are social food programmes in the country and, if so, to assess and understand their capacities, operating models and needs. A mapping exercise of existing food distribution programmes run by local governments, charities and non-governmental organizations, as well as the number of socially disadvantaged people and families benefiting from these programmes should be conducted. In addition, the number of people who should benefit but who do not for a number of reasons (for example, because they are on waiting lists, there are bureaucratic obstacles to register to the free food distribution service, they are not aware of social welfare programmes or the capacity of existing programmes is insufficient) should be evaluated as accurately as possible.

Different operational models can coexist. Food banks redistribute food to non-profit organizations free of charge. However, in the absence of a food bank, charities often have to deal with the situation of inadequate food donations. So they buy the amount of food they need to run their food distribution programmes. The mapping exercise conducted in Georgia showed us that municipalities buy food from food businesses (food is provided by private companies selected on the basis of public procurement), while non-profit organizations also buy, in most cases, the food they serve (cooked or distributed directly to vulnerable people). They receive donations from individuals and food companies in an irregular and insufficient way.

Therefore, another important indicator to consider will be the growth rate of the charity's or the municipality's food offer (increased number of beneficiaries) if they receive food donations instead of buying the food.

The type of information to collect (as much as possible) is summarized below (bullet points).¹¹ In addition to desk-based research, interviews with government officials (e.g. the Ministry of Social Affairs/Policy), municipalities, charity representatives and sociologists may be necessary to organize. It is important to know if there is a food bank in the country, whose role is to recover food products from food businesses, sort them, store them and redistribute them to NGOs.

i. Local governments and charities

- Number of kitchens and food pantries for the poor and food insecure in the different municipalities.
- Names and number of charities providing food to the most vulnerable.
- Number of beneficiaries served.
If possible, break down these numbers by location/municipality/charity (name of charity).
- Estimated number of people who do not benefit from any food assistance programme, but who would be eligible. Number of people on waiting lists. Vulnerable groups that should be targeted by a food recovery and redistribution programme.

¹⁰ FAO, 2018. *Regional Overview of Food Security and Nutrition in Europe and Central Asia 2018*. Budapest, 110 pp. License: CC BY-NC-SA 3.0 IGO. Available at: <http://www.fao.org/3/CA2703EN/CA2703EN.pdf>

¹¹ Here and in the following sections, it is important to mention that the lists are indicative and not exhaustive. FAO can help partner countries develop questionnaires tailored to the different sectors for which information is collected.

- Food supply model (food is purchased by the charity/municipality, and/or donated to the charity/municipality).
- Food products provided to people in need (food parcels, meals, types of food products, etc.).
- Total value of food purchased per month.
- Type of food businesses where food is purchased (with some examples).
- Percentage of donated foods.
- Types of food donors (with some examples).
- Donations and BB date.
- Potential increase in the level of food provision if the charity/municipality received food donations. Needs of the charity/municipality.
- Storage space for food and area of kitchens.
- Types of equipment (e.g. refrigerators) and room temperature.
- Key challenges that organizations face (in terms of policies and legislation in place, logistics, etc.) in their food redistribution operations.

ii. Food Banks and other facilitators

- Initiatives identified.
- Amount of food recovered and redistributed.
- Types of food products recovered and redistributed.
- The list of food donors and charities receiving food.
- Key challenges (in terms of policies and legislation in place, logistics, etc.) encountered.

The research should also take into account: the existence of "facilitators" other than food banks, which may be NGOs or private sector organizations (cf. definition on page 5). Often these facilitators have developed information and communications technology (ICT) tools to support their food recovery and redistribution activities.

For example in North Macedonia, the NGO Ajde Makedonija created a web platform, allowing businesses to 'post' surplus food donations and civil society organizations (CSOs) to claim donations for redistribution to their food-insecure beneficiaries. Food donors are producers, wholesalers, processors (preserves, jams, traditional processed vegetables such as ajvar), and restaurants.

II.2.2. Environmental

Food demands land-use, energy, chemicals and other (e.g. packaging) materials in order to be produced and delivered to the different actors involved in the food supply chain. Loss of resources when food is lost or wasted inevitably translates into considerable environmental impacts that ideally may be avoided by prevention or mitigated by enforcing best waste management practices.

FAO (2015) estimates that FLW, between the emissions associated with its production and its decay in landfills, was responsible for approximately 8% of total anthropogenic emissions in 2011. FLW represents 4.4 billion tons of annual greenhouse gas (GHG) emissions. If food wastage were a country, it would be the third largest greenhouse gas emitter!

Food waste that decomposes in landfills releases carbon dioxide and methane. Methane is a GHG that is at least 28 times more potent than carbon dioxide. According to the literature, landfills are the second largest single human source of methane emissions, accounting for 23% of all methane emissions.

The type of information to collect (as much as possible) is summarized below (bullet points). In addition to desk-based research, interviews with government officials and representatives of charities specializing in environmental issues may be necessary to gather this information. In addition, it is recommended to contact the solid waste management company(s) responsible for municipal waste collection and landfill operations throughout the country, as well as their partners (financial and technical). They can provide very relevant information, including studies of the composition and morphology of municipal solid waste (waste analysis reports).

Municipal solid waste sites include not only household waste, but also business waste, such as restaurants, cafes, schools, etc., with the exception of hazardous materials or explosives, which are destined for separate incinerators. If waste characterization surveys have been conducted and are available, it will be possible to collect information such as: the quantities and percentages of organic waste.¹² Food waste is included in the organic waste stream. Although it is unlikely that food waste has been sorted for analysis and a percentage of food waste has been obtained, the percentage of biodegradable waste will help to estimate levels of food waste in the municipal solid waste stream. If such studies do not exist, it would be useful for policy makers to commission them, in coordination with the relevant partners. The data collected will also inform waste management strategies at the national and municipal levels.

- Determination of volumes of recyclables in municipal waste streams by identifying waste components:
 - Percentage of organic waste in mixed municipal waste.
 - Percentage of food waste in organic waste.
- Environmental impact of FLW: estimation of the GHG emissions associated with FLW.
- Recommendations for organic waste levels, as suggested in the waste analysis reports (e.g. the introduction of composting systems or the use of organic waste in biogas digesters for fuel).
- Number of illegal landfills.
- Obligation of municipalities for illegal landfills (e.g. list them in their waste management plans that they submit to the Ministry in charge, illegal landfills must be cleaned and closed).
- Policies and measures taken in the area of waste management (e.g. waste management strategy).

II.2.3. Economic

FLW represents substantial loss of revenues for all actors in the food supply chain, the government and the end consumer.

According to several empirical research initiatives conducted in different countries:

- HORECA SECTOR (hotel, restaurant and catering)¹³

A study conducted by a hospitality technology company estimates that hotel kitchens traditionally budget 3-5% of food purchasing costs to be written off as unavoidable food waste. By working with major brands such as AccorHotels and IHG, they found that hotels were wasting between 5% and 15% in value of food purchased.¹⁴ Approximately 4 to 10% of food purchased by restaurants is wasted before reaching the consumer.¹⁵

In 2012, a study estimated 11 million tonnes of food waste in the food service sector in the EU-28. This estimate includes both edible foods and non-edible parts associated with food.¹⁶ In the United Kingdom, hospitality and food service outlets produce a total of 0.92 million tonnes of food waste, of which 75% can be avoided and could have been eaten. In addition, an estimated 130,000 tonnes of food is wasted from the preparation of ready to serve food items and meals (sandwiches, soups, sauces and pre-prepared meals). Overall 17.8% of total food purchased by the HoReCa industry by weight is wasted, of which 13.2% is avoidable. The amount of food that is wasted each year in the UK is equivalent to 1.3 billion meals, or throwing away one in every six of the 8 billion meals served each year. This represents a total cost for 2011 estimated at more than £2.5 billion. The breakdown of the £2.5 billion highlights that food purchases (£1,340 billion) and labour (£960 million) account for over 90% of the costs associated with food waste.¹⁷

¹² Organic waste refers to any part of plants or animals that have been disposed of or treated as waste and that are biodegradable, such as garden and lawn clippings, uneaten food, discarded paper, manure, etc.

¹³ The hotel, restaurant and catering (HoReCa) sector includes a range of businesses, including: hotels, restaurants, pubs, cafes, caterers, canteens and fast-food takeaways.

¹⁴ <https://www.aliceplatform.com/blog/the-3-reasons-why-hotel-operators-should-take-food-waste-seriously>

¹⁵ Gunders, D. (2012), Wasted: How America is Losing up to 40 percent of its Food from Farm to Fork to Land II. Natural Resources Defense Council. August IP:12-06-B. Available at: <https://www.nrdc.org/sites/default/files/wasted-food-IP.pdf>

¹⁶ FUSIONS, 2016. Estimates of European food waste levels. Available at: <https://www.eu-fusions.org/phocadownload/Publications/Estimates%20of%20European%20food%20waste%20levels.pdf>

¹⁷ WRAP, 2013. Overview of waste in the UK Hospitality and Food Service Sector. Available at: <http://www.wrap.org.uk/sites/files/wrap/Overview%20of%20Waste%20in%20the%20UK%20Hospitality%20and%20Food%20Service%20Sector%20FINAL.pdf>

- RETAILERS

Food waste can cost retailers up to 4% of their sales revenue. 10 to 28% of food produced for human consumption is lost at the retail level.¹⁸ For the EU as a whole, retail food waste is estimated at more than 4.4 million tonnes per year.¹⁹ Fruits and vegetables represent around 10% of the retail distribution sector in Europe.²⁰ WRAP estimates there are 1.6 million tonnes of grocery retail and wholesale waste.²¹

For every dollar invested in food waste reduction programmes, businesses can make up to \$14 in financial benefit. Hotels, food service companies and food retailers tended to have ratios between 5:1 and 10:1 (Champions 12.3 business case studies²²).

- HOUSEHOLD LEVEL

In 2012, in the EU-28, the sector that contributed the most to food waste was that of households (47 million tonnes ± 4 million tonnes). Total FLW (primary production, processing, wholesale and retail, food service, households) amounted to 88 million tonnes.²³ In the UK, the 7.0 million tonnes of food and drink waste discarded by households in 2012 represented 19% by weight of food and beverages brought home. Of this total, 60% was avoidable, 17% was considered "potentially avoidable", 23% was unavoidable waste.²⁴

Cities also can realize high returns on their investment in food waste reduction. In 2012–13, six West London boroughs implemented an initiative to reduce household food waste. The initiative resulted in a 15% reduction, with a benefit-cost ratio of 8:1 when considering just the financial savings to the borough councils. In other words, for every £1 invested in the effort, £8 was saved.

In 2007, the United Kingdom launched a nationwide initiative to reduce household food waste. By 2012, it had achieved 21% reduction in household food waste relative to 2007 levels. Every £1 invested in efforts to catalyse household food waste reduction resulted in savings of £250.

The type of information to collect (as much as possible), through desk research and interviews, is summarized below (bullet points).

i. Cost of the government food distribution programme for the most vulnerable State and local municipalities spend budget funds to feed socially unprotected people. Part of the budget funds would be saved in the case of an efficient and sustainable food donation system and could be used for the implementation of other services in addition to the provision of food.

- Budget allocated to the food assistance programme in the capital and other municipalities (if information is available).
- From the money allocated, how much money is used to buy the food distributed (this will help to understand the potential savings if all the food distributed was offered for free).
- Evaluation of the budget needed to expand the programme and meet the needs of non-beneficiary vulnerable groups.

ii. Expenditures of charities

Unless food donations are encouraged by legal incentives, it is highly likely that charities buy most of the food they serve, which is a significant part of the budget allocated to food distribution programmes. This assumption is formulated for the countries of the REU region on the basis of interviews conducted in several countries. For

¹⁸ Buzby, J. C., Hyman, J., Stewart, H. & Wells, H.F. (2011). The value of retail and customer level fruit and vegetable losses in the United States. *Journal of Consumer Affairs* 45 (3), 492-515.

Gunders, D. (2012), Wasted: How America is Losing up to 40 percent of its Food from Farm to Fork to Land II. Natural Resources Defense Council. August IP:12-06-B. Available at: <https://www.nrdc.org/sites/default/files/wasted-food-IP.pdf>

¹⁹ European Commission. (2010). Regulation (EU) No 849/2010 of 27 September 2010 amending Regulation (EC) No 2150/2002 of the European Parliament and of the Council on waste statistics.

²⁰ Gustavsson, J., Cederberg, C., Sonesson, U., Van Otterdijk, R., & Meybeck, A. (2011). Global food losses and food waste extent, causes and prevention. Rome: Food and Agriculture Organization of the United Nations (FAO).

²¹ WRAP, 2013. Estimates of waste in the food and drink supply chain. Available at: http://www.wrap.org.uk/sites/files/wrap/Estimates%20of%20waste%20in%20the%20food%20and%20drink%20supply%20chain_0.pdf

²² Available at: https://champions123.org/wp-content/uploads/2018/04/Report_Hotels_The-Business-Case-for-Reducing-Food-Loss-and-Waste.pdf; http://flwprotocol.org/wp-content/uploads/2018/07/18_WP_Champions_BusinessCase_Catering_FINAL.pdf; https://champions123.org/wp-content/uploads/2019/02/Report_The-Business-Case-for-Reducing-Food-Loss-and-Waste_Restaurants.pdf

²³ FUSIONS, 2016. Estimates of European food waste levels. Available at: <https://www.eu-fusions.org/phocadownload/Publications/Estimates%20of%20European%20food%20waste%20levels.pdf>

²⁴ WRAP, 2013. Household food and drink waste in the UK 2012. Available at: <http://www.wrap.org.uk/sites/files/wrap/hhfdw-2012-main.pdf>

example, in Georgia, food purchases make up half of the Caritas soup kitchen programme budget. This budget could be devoted to other activities for the benefit of vulnerable people if a food donation system were functional.

- Total economic value of food purchases.
- Percentage share of food purchase in the food distribution programme budget.

It should be noted that existing charities and their food distribution programmes provide an excellent foundation for the development of the food recovery and redistribution system.

iii. The scale of FLW at the level of food business operators and consumers

In addition to desk-based research, interviews with different groups (farmers, collectors/wholesalers, processors, retailers, consumers, retailers, Hotel/Restaurant/Catering sector managers), using semi-structured questionnaires, will provide preliminary information and trends in FLW.²⁵

- How much food does the FBO/consumer discards per week/or month/or year approximately (quantity or %) by type of food product? For individuals: daily routine waste vs. special occasions (e.g. wedding, etc.).
 - % of this was spoiled or damaged
 - % of this was about to expire or expired (product type, open or closed packaging)
 - % of this was fit for human consumption but removed by choice or constraint
 - % of this was unavoidable
- Overall economic value of FLW (in local currency and percentage of turnover) (indicate for which period).
- Estimated quantity /% (in quantitative or economic terms) that could be redistributed without food safety risk (product categories 1 and 2 - see below).
- At what stage do the FBOs experience the most significant losses (transport, delivery, sorting, storage, cooking: meal preparation, processing, display, customer plates)?
- Main causes/drivers of FLW.
- Level of awareness of the difference and meaning of UB and BB dates.
- Policy regarding withdrawal/cooking/consumption of products with respect to the expiration date. How many days before the expiry date, does the FBO remove the products? Destination of these products: discarded and/or returned to suppliers?
- National legislation in force: dates indicated on product labels (e.g., best before, use-by, valid until).
- Destination of FLW (municipal waste without separation at source, sorting of waste, waste sent back to suppliers: national policy/legislation in this area, processing, composting, food donations, which charities and what kind of waste).
- Is it mandatory to report food waste to local authorities?
- Are FBOs controlled by the tax revenue service?
- Landfill costs, payment for waste (sometimes termed “pay-as-you-throw”) systems.
- Does the establishment/consumer apply or consider the implementation of FLW prevention measures²⁶?
- Has the FBO committed to specific agreements/policies/objectives (recycling, FLW reduction)? Does it have an environmental and sustainable development strategy?
- Would the FBO have an interest in developing and implementing a FLW prevention and reduction programme, and more specifically in engaging in a food recovery and redistribution system?
- Information level of the FBO/consumer on existing food assistance programmes, charities/food banks to which they could donate food and the type of food they can donate.
- Identified challenges to reduce food waste.

It is important to learn about the levels of FLW FBOs and consumers are confronted with and their causes²⁷, the actions they take to minimize FLW, as well as the constraints they face and opportunities. The generation

²⁵ Often (unless the FBO has a record system or incorporates a percentage of unavoidable food waste into its food purchase budget), the survey will ask respondents to provide their perceptions of the types and amounts of food loss and waste. Relying on recall is prone to error and as such, the uncertainty associated with this data should be clearly explained. Since the accuracy of the figures will be lower than other methods, the survey team should not use the data for more than a general understanding of food loss and waste quantities.

²⁶ Examples: freezing, refrigerating, cooking the right amounts, preparing small portions, planning meals, using leftovers, cooking non-perishable food - dry, canned - even after their expiry date, taking away excess food ordered from restaurants, donation to charities, careful handling and hygiene practices, inventory management practices, staff training and education, advice/education to consumers, etc.

²⁷ Main causes of FLW at the level of FBOs: Products past or too close to the expiration date, incorrect labelling, (slightly) damaged packaging, deterioration of the quality of fresh products, over-supply, cooking too much/portion sizes, leftovers in the buffets and on the plates of the customers, food safety issues, poor

of food waste in the home can be thought of as a complex interplay between food purchased, people's behaviour in the kitchen and whilst shopping, and their lifestyle. Each of these elements is influenced by a large number of factors.

Interviews are a good way to understand, what the FBOs think the requirements of the policy and legal framework for their businesses are, which may not always correspond to the actual requirements. This is important information to collect, to better target information campaigns and dissemination of the legal requirements.²⁸

The surveys will provide baseline information for the development of a programme for the prevention and reduction of FLW (the establishment of an effective system of food recovery and redistribution, awareness campaigns among different actors - consumers, personnel – to encourage behaviours that prevent FLW, etc.).

Box 2: FLW interviews

The interviews will help to better understand:

- How much waste do FBOs produce in their activities, FLW composition, FLW main causes and drivers, and what is the potential for FLW reduction
- Waste streams, FLW destinations
- The perceived policy and legal framework in which FBOs and their supply chains operate, the main obstacles they face
- Relationships (contracts, prices, marketing standards, etc.) between suppliers and customers, opportunities and obstacles
- The agreements and targets that FBOs commit to (recycling, FLW reduction, etc.), their environmental and sustainability strategy (if applicable)
- Their willingness and ability to influence their food supply chain partners and their customers, how willing they are to engage in FLW actions, the role that FBOs can play (FLW prevention opportunities)
- Motivations, sense of responsibility, level of awareness and knowledge of FBOs about FLW
- Which sectors to target in priority (for example, retailers, hotels and restaurants)



Food risk categories²⁹

This first research could highlight the need to develop a stronger evidence base on FLW in the country.

hygiene and storage practices, lack of adequate facilities and equipment, lack of staff knowledge, customer behaviours and practices, local customs (e.g. wedding meals), etc. Many of these products are still consumable but can no longer be sold for the reasons mentioned above.

²⁸ This has been reported for example in Waarts et.al. 2011. Reducing food waste - Obstacles experienced in legislation and regulations.

²⁹ Source: Providing Nutritious and Safe Food: Guidelines for Food Distribution Organizations with Grocery or Meal Programs. Prepared by: Food Protection, Environmental Health Services, BC Centre for Disease Control In association with Food Banks BC, Greater Vancouver.

III. HIGHLIGHTING LEGISLATIVE ASPECTS OF FOOD RECOVERY AND REDISTRIBUTION THROUGH EXAMPLES FROM EU AND EU MEMBER STATES

FLW can occur throughout the supply chain, from farm to fork. Therefore, it is natural that policy and legislative measures that can cover FLW can be found in a variety of areas.

This chapter provides an overview of the main requirements in the area of food recovery and redistribution, as well as the main EU FLW policies and legislation related to these requirements. This chapter should not be read as a comprehensive analysis of all EU policies and legislation applicable to FLW, but rather as an example of how EU and some of its Member States have solved some of the problems related to FLW.

More specifically, this chapter presents a selection of the relevant provisions that apply when food products are recovered, collected and provided to people in various EU Member States. We provide examples of current practices in EU countries for food donations, as well as information on food redistribution. The examples presented come from various studies conducted at EU level, including a recently published report prepared by the members of the EU platform on food losses and food waste in 2019.³⁰ They show how EU legislation and policies are interpreted, applied and amended at the national level.

At the EU level, there is no dedicated legal instrument on food recovery and redistribution and related issues can be found in all the areas presented below.

In this report, policies and legislation are examined, with examples from other countries showing us that, when regulating issues related to food recovery and redistribution, countries are interested both in their policy framework and legislation (developing new policies, reviewing existing strategic policy documents, developing good practice guidelines, adopting or revising legislation).

For further details, we recommend to refer to Annex 3, which describes how different EU Member States have chosen to regulate the mentioned issues. In addition, Annex 4 focuses on three EU countries - France, Belgium and Italy, which have exceeded some specific EU legal requirements related to FLW. As such, they can provide ideas and guidance to the countries considering revisions to their policy and regulatory framework.

III.1. Scope of food recovery and redistribution

This section describes how Member States are integrating food donation and, more generally, food recovery and redistribution into national efforts to prevent and reduce food waste. Box 4 provides an overview of this information, particularly on how the recovery and redistribution of food is regulated in national legislation, what can be donated, by whom, under what conditions, etc.

In order to clarify the legislation and facilitate its implementation, countries often develop guidance documents that provide information on the types of food that can be donated and clarify concerns about food donation procedures.

Box 4: Food recovery and redistribution in legislation³¹

Bulgaria- The Bulgarian Food Act³² considers a list of food products eligible for donation and the 2017 Ordinance of the Minister of Agriculture and Food on the List of Foods Eligible for Food Banking defines an exhaustive list to facilitate the implementation of the Food Law. The Food Act gives a definition of food bank activities, and sets the process for acquiring a license to operate as a foodbank.³³

³⁰ EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf

³¹ EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf

³² Bulgaria Ministry of Agriculture and Food. 1999. "Закон за храните - Food Act." http://www.babh.government.bg/userfiles/files/Zakoni/ZAKON_za_hranite.pdf.

³³ Bulgaria Ministry of Agriculture and Food — 2017. "Заповед № РД 09-181/09.03.2017 на министъра на земеделието и храните относно списък на храните, обект на хранително банкиране/Ordinance of Minister of Agriculture and Food on the List of Foods Eligible for Food Banking." <http://www.babh.government.bg/userfiles/files/%20%E2%84%96%20%D0%A0%D0%94%2009-181%2009.03.2017.pdf>.

Croatia- In 2015, the Ministry of Agriculture adopted the Ordinance on conditions, criteria and modalities of donating food and feed (Official Gazette, No 119/15). According to the national rules, any type of food can be donated as long as it is safe for consumption. Food with errors in packaging, labelling, weighing, etc. or food close to its expiry date is eligible for donation provided it is safe for consumption. Moreover, food produced/prepared by mass catering entities can also be donated, except for food that was served to customers.³⁴

Finland- The national food donations guidelines clarify food donation-related procedure concerns. All FBOs, such as farms, manufacturers, warehouses, retail stores, caterers and restaurants can donate foodstuffs to food aid. FBOs may donate food aid to consumers either directly or through charitable organizations. Placing a sign with the correct information next to a box of mislabelled products is enough to correct the faulty label and send the products for donation. However, in order to sell mislabelled products they need to be relabelled, something that is rarely done due to the high associated costs. Relabelling falls under the responsibility of the manufacturer.³⁵

France- In February 2016, the National Assembly adopted the Law on the “fight against food waste”³⁶ which sets out a hierarchy for food waste prevention prioritising redistribution of safe, edible food for human consumption. This Law obliges supermarkets that have a surface area of at least 400m² to sign a food donation agreement with authorised charitable organizations. In 2018, the Law on Food and Agriculture was debated at Parliament and in the Senate. Articles 12 and 15 extended the Law on the “fight against food waste”: mass caterers and food manufacturers will also have to monitor their food waste quantities and donate their excess/unsold food products by setting up conventions with food charities. The law was voted in September 2018, and the associated ordinance should render the extension of the “fight against food waste” Law mandatory by September 2019.³⁷

Several guidance documents outline the types of food which can be donated. There are clear explanations in the Rhône-Alpes region guidance about the types of products which can be donated in the guide targeting FBOs: all fresh, frozen or dry food items, except alcoholic beverages, can be donated provided they are in compliance with the date marking and date labelling requirements.³⁸

Ireland- Food may be donated by food manufacturers, caterers, retailers and other types of food businesses once the food is in an acceptable condition and where a UB date is declared, the food is within this date.³⁹

Italy- Law No. 166/2016⁴⁰, approved on August 19, 2016, provides a set of definitions (food business operator, food surplus, FLW, donation, BB and UB dates, etc.), encourages the donation of confiscated food products, encourages companies to donate food rather than destroy it by simplifying administrative procedures for public authorities and establishes a hierarchy for the use of products giving priority to recovery for human consumption.

In Law No. 166/2016, food surpluses are defined as edible products, which have not been sold or have not been placed on the market because of different reasons. Donated surplus food can be processed and manufactured into other products. Article 3 of Law 166/2016 states that unsold or withdrawn food surplus with non-correct

³⁴ Croatia Ministry of Agriculture 2015. “Ordinance on the Conditions, Criteria and Ways of Donating Food and Feed (Pravilnik o uvjetima, kriterijima i načinima doniranja hrane i hrane za životinje).” http://narodne-novine.nn.hr/clanci/sluzbeni/2015_10_119_2257.html.

³⁵ EVIRA. 2017. “Foodstuffs donated to food aid.” https://www.evira.fi/globalassets/eviran_ohje_16035_2_uk.pdf

³⁶ France Gouvernement. 2016. LOI n° 2016-138 du 11 février 2016 relative à la lutte contre le gaspillage alimentaire, JORF n°0036 du 12 février 2016, texte n°2. Retrieved from <https://www.legifrance.gouv.fr/eli/loi/2016/2/11/AGR1531165L/jo/texte>

³⁷ France Gouvernement. 2018. Projet de loi pour l'équilibre des relations commerciales dans le secteur agricole et alimentaire et une alimentation saine, durable et accessible à tous (AGR1736303L). Retrieved from <http://www.assemblee-nationale.fr/15/projets/pl0627.asp>

³⁸ DRAAF Rhône-Alpes, “Donating agricultural products”, 2015, <http://draaf.auvergne-rhone-alpes.agriculture.gouv.fr/Guide-reglementaire-et-pratique/> DRAAF Rhône-Alpes, “Donner aux associations d'aide alimentaire, Guide pratique et réglementaire : Produits agricoles”, 2013, http://draaf.auvergne-rhone-alpes.agriculture.gouv.fr/IMG/pdf/Guide_des_dons_de_produits_agricoles_cle42dd63.pdf / DRAAF Rhône-Alpes, “Food donation guidelines for the catering sector”, 2015, <http://draaf.auvergne-rhone-alpes.agriculture.gouv.fr/Reutiliser-ses-excedents-et-ou-les/> DRAAF Rhône-Alpes, “Guidelines for food donation”, 2015, http://draaf.auvergne-rhone-alpes.agriculture.gouv.fr/IMG/pdf/Guide_dons_alimentaires_-_20-septembre-1_cle0124ef.pdf / DRAAF Rhône-Alpes, “Mass catering – How to donate to food aid organisations”, 2013, http://draaf.auvergne-rhone-alpes.agriculture.gouv.fr/IMG/pdf/Guide_dons_restaurant_sept2013_cle091e14.pdf / Fédération Française des Banque Alimentaires, “Guide des bonnes pratiques d'hygiène de la distribution de produits alimentaires par les organismes caritatifs”, 2011, http://www.ba38.banquealimentaire.org/sites/ba38/files/gph_20115943_0001_p000_1_texte.pdf

³⁹ FSAI 2017 - https://www.fsai.ie/food_businesses/donations/donations.html

⁴⁰ Italian Government, “Law No.166/2016 Provisions regarding donation and distribution of food products and pharmaceuticals for social solidarity and for the decreasing of food waste”, 2016, <http://www.gazzettaufficiale.it/eli/id/2016/08/30/16G00179/sg>

labelling or packaging can be donated as long as it is in line with mandatory labelling and sanitary rules. The imperfections allowed do not extend to an error in date marking or the presence of substances that cause allergies. All information defined in EU Regulation 1169/2011 on the provision of food information to consumers needs to appear on food labels.⁴¹

Lithuania- The State Food and Veterinary Service (SFVS) issued a national guideline on food⁴², providing lists of products that can or cannot be donated. Foods unfit for donation include products past their UB date, alcoholic beverages, homemade food products, seafood (clams, crustaceans), etc. Food products eligible for donation include prepacked food past their BB date (donated within a timeframe determined in the guideline), products that do not meet quality and/or marketing standards, products that have labelling errors, packaging damage or that were confiscated or collected from an accident site.

Romania- Food donation is described in the Law no. 32/1994 on sponsorship, the general law that defines sponsorship and donation. The Romanian Government published a first “food waste” Law in 2016 (Law no. 217/2016) that obliged retailers to donate food to charities. This Law was suspended and amended in July 2018, and took effect as of February 2019. The Law stipulates that the food can be donated in the last 10 days till the minimum durability date is achieved. The Government Decision⁴³ stipulating the rules for applying the amended Law no. 217/2016, was adopted in January 2019. Main stipulated provisions include: measures on each stage of the food supply chain that may be taken by economic operators to prevent and reduce food waste according to the hierarchy of prevention; the list of food products which are forbidden for donation, including alcohol, and the list of perishable agro-food products which can be donated only to receiver organizations in order to be prepared and served to the final consumers; registration procedure for the receiving organizations at the Ministry of Agriculture and Rural Development, reporting rights and obligations for both donors and receivers.

Slovenia- For all pre-packed foodstuffs intended for the beneficiaries Regulation (EU) No 1169/2011 applies. There is a possibility that the distributors accept food which is incorrectly labelled (e.g. wrong language) but the correct labels are to be applied to the products before they are distributed to the beneficiaries. Non-prepacked food has to be provided at least with the information regarding the presence of the allergens.

In Slovenia, a risk assessment helps to determine whether food items are eligible for donation. Foodstuffs are divided into low-risk foods, for which there is no risk of growth of pathogenic micro-organisms (e.g. dry foods, unopened industrial canned foods, cut fresh fruits and vegetables, bakery products without perishable ingredient, etc.). The donation of food within this group implies that it is safe and comes from establishments registered within the Administration for Food Safety, Veterinary Sector and Plant Protection. The second group consists of food for which there is a risk of pathogenic microorganism growth: the high-risk food group (e.g. fresh meat, fresh fishery products, some milk products, soups, sauces, meat sauces, eggs, egg products, bakery products with perishable ingredient, sandwiches, etc.). It includes most ready-to-eat dishes. Food within this group must come from a registered establishment and must respect additional conditions to be donated:

- ensuring the appropriate temperature regime throughout the entire food chain (including transport);
- food/dishes must not be leftovers that were served to a consumer;
- the period of time from the preparation of this type of food until its delivery to the final consumer should not exceed 24 hours;
- the UB date in case of prepacked food should not be expired.

Sweden- All FBOs from farm to fork can donate foodstuffs.

⁴¹ 2011. “Regulation (EC) No 1169/2011 on the provision of food information to consumers.” <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32011R1169&from=en>

⁴² State Food and Veterinary Service, “Guideline for handling food for charity (Dėl Labdarai ir paramai skirto maisto tvarkymo aprašo patvirtinimo)”, 2016, <https://www.e-tar.lt/portal/lt/legalAct/d386c9e06b8411e69d8fa40f56962063>

⁴³ Romanian Government, “Government Decision no. 51/2019”, 2019, <http://www.monitoruloficial.ro/emonitornew/emonviewmof.php?fid=MS430DYzMTQ1NDA4NzAyRSszMA==>

III.2. Waste (and food waste) management and prevention

It should be noted that the national regulatory and policy framework for (biodegradable) waste management can provide a solid basis for the development of policies and laws related to food recovery and redistribution, such as is shown in the French and Italian examples.

The main EU legislative instrument governing waste is the Directive 2008/98/EC as amended by the Directive (EU) 2018/851 ("Revised Directive"). The member states have to bring into force the laws, regulations and administrative provisions necessary to comply with the Revised Directive by July 2020. The Revised Directive both promotes the prevention of waste creation as well as re-use and recycling once waste has been created, both of which can have an impact on FLW. Article 3 defines food waste. Article 4 describes the commonly established five-step hierarchy of waste management with respective waste prevention actions. The Article also provides for a degree of flexibility by allowing the member states to deviate from the waste hierarchy, if another option delivers the best overall environmental outcome.

Directive (EU) 2018/850 is a second important directive on waste. It requires the Member States to ensure that, starting in 2030, all waste suitable for recycling or other recovery is not accepted for landfill. Member States shall also ensure that by 2035 the amount of municipal waste going to landfill is reduced to 10% or less of the total amount of municipal waste. Reducing landfills is an indirect way to support the hierarchy of food waste, making it more difficult to dispose of food and thus making reuse and recycling more attractive.

Below are examples of countries that have included food waste and the food waste hierarchy in their waste management legislation and policies.

Box 3: Food waste hierarchy in legislation and policies⁴⁴

France- Legislation on waste management in France is decentralized. The Grenelle law, the national legislation on waste management (which transposes the EU Waste Framework Directive), is applied at regional and local level through waste prevention and reduction plans. It imposes targets on the amount of biowaste separated at source and treated organically by anaerobic digestion. France also has a national pact against food waste, which aims to halve food waste by 2025 as well as a national waste prevention programme, which, according to the national pact against food waste, focuses on food waste prevention. In 2016, Law N° 2016-138⁴⁵ included in the 'Waste' section of the French Environmental Code a hierarchy for combating food wastage (prevention, donation or transformation for human consumption, feed valorisation and use for composting or energy recovery) and improving the efficiency throughout the whole food chain.

Italy- By decree of 7 October 2013, the Italian Ministry of the Environment, Land and Sea (MELS) has adopted the National Waste Prevention Programme (PINPAS), in accordance with the provisions of art. 29, clause 1 of the 'Waste Framework Directive' (Dir 98/2008/EC). In accordance with the 'European Guidelines for the Preparation of Waste Prevention Programmes', the Italian PINPAS identifies bio-waste (in particular the food waste fraction) as one of the key waste streams to be targeted. Five specific 'prevention measures' targeting the food waste stream are included: 1. the recovery of by-products of the food industry; 2. donation of unsold food from large-scale retail trade; 3. promotion of short supply chain systems; 4. promotion of voluntary eco-labelling schemes for the food service sector; 5. reduction of household food waste. In accordance with Article 199 (3) (r) of Legislative Decree 152/2006 (the 'Consolidated Environmental Law'), the Italian regions have been asked to incorporate these provisions into their regional waste management programmes in the year following its adoption, in October 2014.

⁴⁴ Sources: FUSIONS, 2015. Review of current EU Member States legislation and policies addressing food waste. Available at: <http://www.eu-fusions.org/phocadownload/Reports/FRANCE%20FULL%20pdf.pdf>. FUSIONS, 2016. Italy– Country Report on national food waste Policy. Available at: <http://www.eu-fusions.org/phocadownload/country-report/FUSIONS%20IT%20Country%20Report%2030.06.pdf>

⁴⁵ France Gouvernement, "LOI n° 2016-138 du 11 février 2016 relative à la lutte contre le gaspillage alimentaire", JORF n°0036 du 12 février 2016, texte n°2, <https://www.legifrance.gouv.fr/eli/loi/2016/2/11/AGRX1531165L/jo/texte>

III.3. Food safety and hygiene rules and procedures in the case of food recovery and redistribution

The food safety challenges associated with food recovery and redistribution operations vary: they may be related to food supply sources (for which clear or reliable information may not always be available), the type and condition of the food recovered and redistributed, the variety of products, etc. All these specific conditions must be taken into account when considering revising a policy and legal framework for food recovery and redistribution in the context of the national food control system.

In order to develop appropriate policies and legislation to ensure food safety in food recovery and redistribution operations, it is important to keep in mind the basic concepts of food safety and quality:

- **Food needs to be safe.** Distributed food should not pose a risk to the health of consumers, nor harm/misinform consumers in any way. It will be necessary to decide whether food safety control and regulations applicable to mainstream businesses are applied to food recovery and redistribution operations. In certain circumstances, additional or specific rules and guidance may be necessary.
- **Food needs to meet minimum quality requirements.** Countries may offer some degree of flexibility for some quality aspects. Preventing fraudulent practices in food products and ensuring optimal nutritional value should be considered non-negotiable when defining policies to ensure food quality.

FBOs, alongside national authorities, are responsible for the safety and quality of their products throughout the food supply chain, including food recovery and redistribution. To ensure standards are met and to maintain strong enforcement programmes for those who do not respect them, governments need to clearly define which food safety and quality requirements are applicable to food recovery and redistribution (i.e. usually the same as for other food business activities), explain this to FBOs and carry out regular inspections in accordance with the risk-based inspection plan. Whether an organization redistributes food to another organization or directly to a final beneficiary as well as the type of activity carried out, may give rise to different requirements in terms of traceability, food quality and food information. It is also the government's responsibility to decide on the liability of food donors/suppliers, without discouraging donations.

Regulation (EC) No 178/2002 (Regulation on general food law) is the cornerstone of EU food safety legislation. The regulation describes the general principles and requirements of food law, establishes food safety procedures and establishes the European Food Safety Authority. The regulation sets out the general rules for the traceability system as well as the specific responsibilities and obligations of FBOs, be they donors/suppliers or recipients. FBOs are responsible for the safety and quality of their products throughout the food supply chain, including in redistribution operations. Receiver organizations are considered as FBOs. FBOs have to comply with food hygiene and food safety legislations. Article 14 of the Regulation stipulates that only safe food can be placed on the EU market. As defined in Article 3, placing on the market includes the free supply and distribution of food products, which clearly shows that the redistribution of surplus food must not compromise food safety, an approach that must always be followed.

The EU food hygiene package introduces food control requirements that could have an impact on food donations, as donated food would still have to comply with the same hygiene requirements as food sold through regular channels. Regulation (EC) No 852/2004, Regulation (EC) No 853/2004 and Regulation (EC) 854/2004 form the above-mentioned European Hygiene Package. As explained in EU Guidelines on food donations (2017), the most relevant requirements related to food recovery and redistribution in Regulation (EC) No 852/2004 are to register the distributing establishment with the competent authority, application of good hygiene practices as laid down in Annex II of the Regulation and the implementation of procedures based on hazard analysis and critical control points (HACCP). Regulation (EC) 853/2004 has additional specific food hygiene rules related to food of animal origins. Redistribution of surplus food can be more limited due to food hygiene concerns, although some exemptions are granted to facilitate donation of food. For example, Regulation No 852/2004 does not prohibit the cooling of meals at end of service, in order to facilitate food donation (Gassin, undated).⁴⁶

⁴⁶ Gassin, Anne-Laure. Undated. EU action to facilitate food donation and prevent food waste. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-platform_20161129_pres-eu-food-donation-guidelines.pdf.

Regulations 882/2004 and 854/2004 will be replaced by Regulation (EU) 2017/625 on official controls⁴⁷, which addresses official controls and other official activities carried out to ensure the enforcement of food and feed law, rules on animal health and welfare, plant health and plant protection.

The European Food Safety Authority (EFSA) has recently issued a second scientific opinion for a simplified approach to facilitate food donation.⁴⁸ The recommendations for this simplified food safety management system are based on prerequisite programme criteria – like temperature control, separating raw and cooked materials, cleaning and disinfection, personnel hygiene, avoiding physical and chemical contamination, etc. These are principally sufficient to ensure the safety of food in certain small retail establishments, but there are some additional criteria that should be implemented in relation to food donation.

The EFSA opinion provides general guidelines for (Chapter 3, page 12-17):

- shelf life control and the allocation of remaining shelf life (detailing the tasks of donors and recipients);
- and freezing food before expiration – mainly at redistribution centers.

“The simplified system would mean that retailers are not required to have detailed knowledge of specific hazards. It includes steps for checking that donated food is safe, such as shelf-life control, maintenance of the cold chain and ensuring communication between the donor and recipients. Under the new system, retailers need only to be aware that biological, chemical and physical hazards or allergens may be present and that a failure to undertake key control activities – such as separation of raw from cooked products – could pose a risk to consumers. The approach is intended for food distribution centres, supermarkets, pubs, restaurants and other small retailers.”

The first scientific opinion was published in 2017⁴⁹ and provided a simplified approach to food safety management based on a fundamental understanding of the stages of processing and activities that can contribute to an increase in the number of hazards. Five types of retail establishments - butchers, bakeries, fishmongers, grocery stores and ice cream shops - were used as examples. The first scientific opinion provided guidance on the application of the prerequisite programme activities and on the principles of Hazard Analysis and Critical Control Point (HACCP), which may contribute to the control of FLW, although the opinion does not specifically consider FLW.

Box 5: Requirements to ensure food safety in food recovery and redistribution (role and obligation of actors, primary responsibility and liability, product transfer, food safety and hygiene)⁵⁰

Belgium- The General Food Law only requires FBOs to identify the businesses they receive from/deliver to. In this respect, the Royal Decree contains a derogation under which the list of retailers/manufacturers who have donated the food can serve as a record of incoming products and the list of food banks and charities can serve as a record for outgoing products. According to the Federal Agency for the Safety of the Food Chain (FASFC), this flexibility reduces the administrative burden of food donation in Belgium.

http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&la=F&cn=2003111441&table_name=loi

Liability: In Belgium, the donor is responsible for the food before the donation. Once a food aid organization receives the product and signs the list of received items, he becomes liable for it. The responsibility for food safety is split up between the actors.

Bulgaria- Food banks must comply with all food safety and hygiene requirements applicable to food producers and food retailers, determined by a normative act. An ordinance of the Minister of Agriculture and Food and of the Ministry of Health, in line with the EU Hygiene Package, defines strict sanitary standards at all levels of the food chain, and is applicable to food banks to avoid any food safety incident and related food waste.

⁴⁷ OJ L 95, 7.4.2017, p. 1–142. The European Parliament and the Council adopted the new Official Controls Regulation No 2017/625 on 15 March 2017. The Regulation was published in the Official Journal of the European Union on 7 April 2017 and entered into force on the 27 April 2017. It will enter into force progressively with the main application date being 31 December 2019

⁴⁸ Full text of the second Scientific Opinion is available at: <https://efsa.onlinelibrary.wiley.com/doi/epdf/10.2903/j.efsa.2018.5432>.

⁴⁹ Full text of the first Scientific Opinion is available at: <https://efsa.onlinelibrary.wiley.com/doi/epdf/10.2903/j.efsa.2017.4697>.

⁵⁰ EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf

Croatia- Donor and CO participating in food redistribution chain shall be responsible for the food safety in stages under their control (in accordance with Regulation (EC) No. 178/2002) and comply with the general hygiene requirements laid down in Regulation (EC) No. 852/2004.

Czech Republic- The organization distributing the donations is responsible for “one step before, one step after” strategy. It is necessary to always have the information about the donor and about the beneficiary connected with each product. It is not necessary to document it to the beneficiary, but this information should be traceable by the food operator/food bank.

The internal guidelines for food donation propose a model for a mutual agreement contract, which can be used between donors and food banks. This agreement offers an alternative to the creation of complicated contracts between donors and receivers.⁵¹ The donor is always responsible for the quality of donated food. At the moment when a food bank accepts the donation, it is responsible for the quality, except for any issues connected with production. If there is any issue with the quality afterwards, the NGO/food bank is responsible for informing the receiving organizations/beneficiaries.

Denmark- The Danish food safety legislation defines specific hygiene rules, such as temperature control requirements. An associated, comprehensive and detailed guideline, addressed to all food businesses including actors which engage in food donation/redistribution, clarifies and exemplifies hygiene requirements laid down in both EU food legislation and in Danish food legislation. A social organization, which receives and redistributes food, is considered as a FBO, independently of having received the food free of charge or not.

Estonia- The Food Act of 1999⁵² transposes EU laws of which Regulation 852/2004. It defines the hygiene and safety conditions for redistributed food. Licenses, delivered by the food authorities, are required for food charities who distribute food stored at cold temperatures. Self-check plans are compulsory for all FBOs to check their compliance to the food safety and hygiene requirements. The act is however difficult to understand and poses many constraints on donors and charities.

France- The food bank or charity must check the UB dates of the products delivered, their state of conservation and the core temperature of the fresh produce. Subsequently, the food donor and the food recipient organization co-sign a transfer slip (“bordereau de transfert”) specifying the name of the products, their temperature at heart as well as their UB date and lot number, if applicable (depending on the product). This slip also marks the transfer of responsibility and ownership of the foodstuff and serves as evidence of the food donor’s compliance with the food law in terms of product durability, food storage temperatures, hygiene of foodstuff etc.⁵³

Greece- According to Regulation 178/2002, it is a shared responsibility between the different actors of the food chain. No specific provisions are in place for food donation. The non-profit organization Boroume, which organises the redistribution of surplus food for charity throughout Greece, wrote a draft Memorandum of Understanding on liability issues. The Memoranda of Understanding are not required by the law. Both the donor and receiver must sign a transmission slip to provide evidence for food safety at the time of the donation.

Ireland- Food banks, food donors and charities are all responsible for the implementation of the Hygiene Package within their own organizations.

Italy- Italian law (the Good Samaritan Law (L. 155/2003))⁵⁴ specifies that, with regard to liability, non-profit organizations carrying out free distribution of food products to those in need have an equivalent status to that of final consumers. Law no. 147/2013, the Stability Law, confirms the special status of charity organizations (COs), exceptionally providing legal protection from possible litigation arising from donated surplus food.

⁵¹ Czech Federation of Food Banks; Confederation of Commerce and Tourism. 2017. “Zásady “povinného darování potravin” (Internal guidelines for food donation).” <http://potravinovobanky.cz/ke-stazeni/>.

⁵² Parliament of Estonia, “Food Act”, 1999, <https://www.riigiteataja.ee/en/eli/ee/Riigikogu/act/516112017001/consolidate>

⁵³ <http://draaf.auvergne-rhone-alpes.agriculture.gouv.fr/Limiter-le-gaspillage-par-les-dons>

⁵⁴ Italian Government, “Law No.155/2003 “Good Samaritan Law” (Disciplina della distribuzione dei prodotti alimentari a fini di solidarietà sociale)”, 2003, <http://www.gazzettaufficiale.it/eli/id/2003/07/01/003G0174/sg>

All actors, donors and charitable organizations shall abide by the General Food Law and information to consumers. Donors select food products that are to be donated according to quality and hygiene requirements; donors must keep the donated products traceable and separated from other products.

Portugal- The liability for donated items lies with the receiving entity according to the guidance documents elaborated by DariAcordar, ASAE and the DGAV. After the donation, the donor is free from any responsibility⁵⁵, except in cases where food safety concerns arising are linked to the production process or earlier step in the food supply chain, and their own system cannot provide evidence on the safety of the donated food.

Romania- The transfer of the food is made on the basis of a contract. Recipient operators (beneficiary organizations) are responsible for complying with food hygiene legislation after taking over food from donor operators. According to the provisions of the Government Decision no. 51/2019, the transfer of food products from donors to receivers has to comply with the traceability rules stipulated by art. 18 of Regulation (EC) No.178/2002.

Slovenia- Charitable organizations (distributors) are legally considered as FBOs. They have to fulfil all relevant food safety requirements. When a charitable organization receives donated food, it takes over all the responsibility for the safety and quality of the food redistributed to final beneficiaries. However, food prior to donation must also comply with all relevant food safety requirements. Liability for this lies with the donors.

III.4. Food durability and best before date

Labelling, and in particular expiration date requirements, plays an important role with respect to FLW, as it guides the behaviour of consumers and retailers when disposing of food products. Therefore, it is important that the applicable legislation provides clear rules on how food products should be labelled in order to provide accurate information on their durability, storage and safe use.

As specified in the EU Guidelines for Food Donations (2017), when a food surplus is created due to labelling errors that would prevent their entry into the usual retail channels, additional measures must be taken to ensure that the final beneficiary receives all the required information. In practice, the FBO responsible for food information must provide this corrected information to the redistribution organization so that it can provide it to the final beneficiaries.

Regulation (EU) No 1169/2011 on the provision of food information to consumers, i.e. the FIC Regulation, governs these requirements at EU level. The rules included in the FIC Regulations do not distinguish between donated foods and foods sold, but apply equally to both. Annex 10 of the Regulation provides more detailed guidance on the use of the terms "best before", "use-by" and "date of freezing" by specifying the exact wording to be used. It also provides a list of items for which an indication of minimum durability is not required.⁵⁶

The EU Commission (2017) has confirmed that: "the marketing of foods beyond the date of minimum durability (i.e. best before) is allowed under EU rules, provided that the foods concerned are still safe and their presentation is not misleading. It is permitted, at each stage in the food supply chain, to place food on the market which has passed the date of minimum durability. It is the food business operator's responsibility (e.g. the retailer) to ensure that the food is still safe for human consumption and that consumers are duly informed that the product concerned is past the BB date (for instance, such products may be marketed separately with signs indicating that the minimum durability date is exceeded)."⁵⁷ Products past their UB date are neither marketable nor can be donated. For the donation of foods labelled with a UB date, food donors should ensure that the remaining shelf life is sufficient at the time of delivery of these products to food banks and other charitable organizations, so that their distribution and use can be carried out safely.

⁵⁵ DariAcordar. n.d. "Frequently asked questions on food donation." Accessed July 31, 2018. https://ec.europa.eu/food/sites/food/files/safety/docs/fw_lib_portugal_faq-food-donation_en.pdf.

⁵⁶ Annex X 1(d): "subject to Union provisions imposing other types of date indication, an indication of the date of minimum durability shall not be required for: fresh fruit and vegetables, including potatoes, which have not been peeled, cut or similarly treated; this derogation shall not apply to sprouting seeds and similar products such as legume sprouts; wines, liqueur wines, sparkling wines, aromatised wines, and similar products obtained from fruit other than grapes, and beverages falling within CN code 2206 00 obtained from grapes or grape musts; beverages containing 10 % or more by volume of alcohol; bakers' or pastry cooks' wares which, given the nature of their content, are normally consumed within 24 hours of their manufacture; vinegar; cooking salt; solid sugar; confectionery products consisting almost solely of flavoured and/or coloured sugars; chewing gums and similar chewing products."

⁵⁷ Commission Notice - EU guidelines on food donation. 2017/C 361/01, p.18.

Redistribution of food past the BB date is possible in most Member States, with the exception of Bulgaria, Cyprus, Hungary, Latvia, Poland and Romania where such practice is not authorised. In Latvia, work is ongoing to amend current national rules in order to allow use of food past the BB date.⁵⁸

Box 6: Date marking and application to food recovery and redistribution⁵⁹

Belgium- Food products past their BB date can still be delivered to consumers without any risk to public health under certain circumstances. The Federal Agency for the Safety of the Food Chain (FASFC) drafted a non-exhaustive list of foods indicating the shelf life of food once the date of minimum durability has been reached or exceeded and supporting food banks and charity organizations in the relevant assessment.⁶⁰ This list is divided into four categories, going from a very long shelf life to a short shelf life. It contains an estimation of the period during which the food may still be distributed after the BB date. However, this period is purely indicative and a case-by-case assessment is still necessary. Products that have passed their UB date can under no circumstances be accepted for redistribution purposes (FAFSC 2011 and 2017).

Croatia- The mediator can donate and deliver food to the final recipient and after the minimum durability, provided that he has notified the final recipient of minimum durability and that he accepts the donation in question.

France- The country has defined specific rules on the minimum shelf life that should be available when food is donated (e.g. 48 hours for products with a UB date).

Box 7: Date marking – the international perspective

By providing a date mark, the food manufacturer is advising subsequent food chain operators (i.e. the retailers, distributors, R&R operators and consumers), on the appropriate shelf-life of the food. Date marks are determined by the shelf-life of a product, after which time the quality and/or safety of the product may be compromised. It is important to note that date marking is based on the assumption that the foods are properly stored from the time they leave the manufacturer to the time the food is served to eat. Therefore, in addition to a specific date, the label must also outline any special storage conditions required to maintain the safety and quality of the food item concerned. Date marking is often presented in different ways on packages, which may be specific to the country or region.

At the international level, following the most recent discussions at the Codex Committee on Food Labelling and at Codex Alimentarius Commission (July 2018)⁶¹, there is agreement that there are two key date marks, which are defined as follows:

- “Best Before Date” or “Best Quality Before Date” means the date which signifies the end of the period, under any stated storage conditions, during which the unopened product will remain fully marketable and will retain any specific qualities for which implied or express claims have been made. However, beyond the date the food may still be acceptable for consumption.
- “Use-by Date” or “Expiration Date” means the date which signifies the end of the period under any stated storage conditions, after which the product should not be sold or consumed due to safety and quality reasons.

When a food must be consumed before a certain date to ensure its safety and quality the “Use-by Date” or “Expiration Date” shall be declared. (ii) Where a “Use-by Date” or “Expiration Date” is not required, the “Best Before Date” or “Best Quality Before Date” shall be declared.

A date mark shall not be required for a food if one or more of the following criteria apply:

⁵⁸ EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf

⁵⁹ EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf

⁶⁰ Federal Agency for the Safety of the Food Chain, “Circular on the provisions applicable to food banks and charity associations (Cirulaire relative aux dispositions applicables aux banques alimentaires et associations caritatives)”, 2017. http://www.afsca.be/denreesalimentaires/circulaires/_documents/2017-09-14_circ-ob_Banquesalimentaires_FR_V4_clean.pdf

⁶¹ Codex Alimentarius Commission has recently revised the General Standard for the Labelling of Pre-packaged Foods (CODEX STAN 1-1985)⁶¹ improving the date marking and storage instructions. Date marking, whether indicating the date of manufacture, packaging, best before (BB), use-by (UB) or expiration, should provide reliable information to consumers and ensure food safety, but also serves to prevent food waste. The revision brings an update on date marking and better clarity to the terminology.

- Report of the forty-fourth session of the Codex Committee on Food Labelling, Asuncion, Paraguay, 16-20 October 2017.

- Codex Alimentarius Commission 2-6 July 2018: <http://www.fao.org/news/story/en/item/1143286/icode/>

1. Where safety is not compromised and quality does not deteriorate
 - 1.1 because of the preservative nature of the food is such that it cannot support microbial growth (e.g. alcohol, salt, acidity, low water activity); and/or
 - 1.2 under stated storage conditions;
2. Where the deterioration is evident to the consumer;
3. Where the key/organoleptic quality aspects of the food are not lost;
4. Where the food is intended to be consumed within 24 hours of its manufacture.

For example, foods such as: • fresh fruits and vegetables, including tubers, which have not been peeled, cut or similarly treated; • wines, liqueur wines, sparkling wines, aromatized wines, fruit wines and sparkling fruit wines; • alcoholic beverages containing at least 10% alcohol by volume; • bakers' or pastry-cooks' wares which, given the nature of their content, are normally consumed within 24 hours of their manufacture; • vinegar; • non-iodized food grade salt; • non-fortified solid sugars; • confectionery products consisting of flavoured and/or coloured sugars; • chewing gum. In such cases, the "Date of Manufacture" or the "Date of Packaging" may be provided.

As internationally agreed standards, these can also guide the legislative work in the field of food labelling and FLW management in the country.

III.5. Fiscal rules: Value Added Tax (VAT) and fiscal incentives

Taxation is one of the basic tools of any regulators toolbox to promote positive behaviour and make negative behaviour more expensive. Under EU legislation, the closest link between taxation and FLW comes from the consideration of value added tax (VAT) in food donations.

A common European system of VAT is established in the Council Directive (EU) 2006/112/EC (VAT directive). The Directive has two articles related to handing out goods for free. Article 16 holds that VAT must be paid on food intended for donation (Article 16), while Article 74 provides rules for determining the taxable amount. The EU VAT Committee has provided guidelines⁶², which were later clarified by the Commission.⁶³ In essence they both recommend that in case of donation of food, the value of the goods should be adjusted according to the circumstances and the state of the goods at the time of donation. If this is close to either the BB or UB date, or the goods are not fit for sale but still safe to consume, the Member State can take these circumstances into account. This means that they can determine the value of the food to be zero or close to zero, thus eliminating VAT on the donated foods (European Commission, 2017).

EU Member States are ultimately responsible for transposing the rules defined by the VAT Directive into national legislation. Some EU Member States' have recently introduced specific provisions in their own national tax legislation abandoning the imposition of VAT on food donation (cf. Box 8).⁶⁴ As we see, despite of some existing regulation settled out by the current regulation, there isn't fully and clearly defined rules for exemption from VAT in the case of food donation, although the EU rules does allow it and it can boost food donations. As an alternative to abandoning VAT, some countries in EU (cf. Box 9) grant tax incentives, such a tax deduction, to encourage food donations.⁶⁵

VAT on donated food

A number of EU countries do not impose VAT when food is donated – without payment – to food banks and charities, if certain conditions are fulfilled. They interpret the VAT Directive such that the value of the donated food nearing expiry is small or zero, as recommended by the European Commission. A few examples are presented below:

⁶² Agreed VAT Committee guidelines are published at: https://ec.europa.eu/taxation_customs/sites/taxation/files/guidelines-vat-committee-meetings_en.pdf

⁶³ E-009571/2014 (<http://www.europarl.europa.eu/sides/getAllAnswers.do?reference=E-2014-009571&language=EN>)

⁶⁴ Bio by Deloitte. 2014. Comparative Study on EU Member States' legislation and practices on food donation. Final Report. European Economic and Social Committee. Available at: <https://www.eesc.europa.eu/sites/default/files/resources/docs/qe-02-13-506-en-c.pdf>.

⁶⁵ EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf

Box 8: VAT on donated food: examples from EU countries⁶⁶

Belgium- the Decision TVA n°E.T. 124.417 abandons VAT provisions on food donated to the nine food banks registered by the Belgian Food Bank Federation. The 2015 Decision TVA n° E.T.127.958, enlarges the previous text and allows local social/charity organizations recognised by local authorities to receive food donations benefiting from the VAT exemption.⁶⁷

Bulgaria- The Value-Added Tax Act⁶⁸ regulates the levying of VAT on donated food: since 2017, food donors benefit from a VAT exemption on donated products provided that a number of requirements are met:

- The value of one unit of food is negligible;
- The food bank operator that is to receive the donation is registered;
- The donated food is included in the Ministry of Agriculture's list of foods eligible for food donation;
- The food has not passed its expiration date;
- The value of the donated food should not exceed 0.5% of the turnover of the retailer/producer in the previous year; etc.

Croatia- VAT is not imposed when food no longer suitable for the market is donated to registered charitable organizations, within the limit of 2% of the donor's income. To receive VAT exemptions, donors are required to send a report on the value of donated foods (without VAT) to the Tax Administration of the Ministry of Finance.⁶⁹

Czech Republic- A law on VAT calculation set a zero rate of VAT on donated food, instead of the usual 15% paid on staple food.⁷⁰ The Directorate of Finance issued guidelines explaining how to apply VAT when donating goods to food banks.⁷¹

Estonia- Food donated to charities benefits from a zero rate of VAT as long as the donor "writes off" the products in a report by declaring its inability to sell the food for whatever reason.⁷²

France- Food donations made to associations with a public general interest of humanitarian, educational, social or charitable nature within the country are not subject to VAT. The Ministerial Directive of the 14/02/84 exempts food donors from paying VAT on donated staple food.

Germany- In the case of the free donation of foodstuff shortly before its expiration date, no objections are raised if the product assumes a zero-euro value, resulting in a zero rate of VAT. For this rule to be applicable, the donation must be made for charitable purposes. Turnover tax is waived for the supply free of charge of foodstuffs shortly prior to the expiry of the BB date or the marketability as fresh goods that is being made for charitable purposes, a donation receipt may not be issued however. The regime has been in effect since 2012 and was developed in connection with the donations of a baker to the food banks.

Greece- Food donations made to non-profit public or private entities are not subject to VAT, apart from specific food products subject to consumption taxes. The VAT exemption is valid only when food is redistributed to exclusively serve or relieve vulnerable social groups.⁷³

Hungary- Charitable donations made to public use organizations since 2010 benefit from a VAT exemption (Hungarian VAT Act).

⁶⁶ EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf

⁶⁷ Union des Villes et des Communes de Wallonie, "VAT – Donation of surplus food to local institutions and to recognized food aid organisations", 2015, <http://www.uvcw.be/actualites/2,129,1,0,6103.htm>

⁶⁸ Bulgaria Ministry of Taxation. 2015. "VAT - Delivery of Surplus Food." <http://www.skat.dk/skat.aspx?oID=2179524>.

⁶⁹ Croatia Ministry of Finance. 2013. "Value Added Tax Ordinance, Official Gazette No 79/03."

⁷⁰ Czech Republic Ministry of Finance. 2004. "Act No. 235/2004 on Value Added Tax." <https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2004/zakon-c-235-2004-sb-3570>.

⁷¹ Czech Republic General Directorate of Finance. 2014. How to apply VAT correctly when donating goods to food banks. <http://www.financnisprava.cz/cs/financni-sprava/pro-media/tiskove-zpravy/tiskove-zpravy-2014/jak-spravne-uplatnit-dph-u-darovani-zbozi-do-potravinovych-bank-5553>.

⁷² Estonia Government. 2003. "Value Added Tax Act (Käibemaksuseadus)." <https://www.riigiteataja.ee/en/eli/527022014003/consolide>.

⁷³ Greece Government. 2014. "Law 4238/2014."

<https://www.eforologia.gr/lawbank/document.aspx?digest=1BF72D34FECFF3F8.28B4F588A6A8&version=2014/02/17>.

Ireland- A zero rate of VAT applies to the free supply of most food stuffs.⁷⁴

Italy- The legislation on VAT, recently amended with the Laws no. 166/2016 and no. 205/2017, provides that food surpluses donated to charitable organizations are exempted from VAT since they are considered as “destroyed”. The scope includes unsold food products that comply with health and safety requirements.⁷⁵ The following procedure is applicable in those cases:

- For each sale, a transport document describes the type, quantity and quality of donated goods;
- A monthly summary statement is made to the Revenue Agency for donations made in the previous month; donations of easily perishable products and those worth less than 15 000 € are not subject to the monthly statement;
- A quarterly statement is issued by the donor, guaranteeing that he will use the received products for charitable purposes.

Lithuania- The VAT rate is set at zero for donated food products in Lithuania.⁷⁶

United Kingdom- Most food products are zero-rated (which means that a company can donate them without having to pay taxes), but there are exceptions for products such as confectionery, chocolate cookies, crisps, etc., which are ‘standard-rated’ (i.e. 20% VAT).

Fiscal incentives

Fiscal incentives implemented in some EU countries have proved effective in encouraging food surplus donations by industry.

Box 9: Tax deductions as a mechanism to reduce FLW⁷⁷

Bulgaria- Individuals and companies can benefit from tax deductions on food donations: the Income Taxes of Natural Persons Act provides a deductibility rate of up to 5% of the annual tax base though the total tax relief for donations may not exceed 65% of the annual tax base. Donations are also deductible from the corporate tax basis, within the limit of 10% of the company’s financial result if the donation is made to non-profit legal entities with a public benefit status. The total sum of all donations cannot exceed 65% of the accounting profit (Bulgaria Ministry of Finance, 2007). Finally, food aid organizations are not taxable on any funds they receive from donations.

Denmark- With regards to individual tax benefits, donations to public benefit or charitable organizations can be deducted from the taxable income if the receiving organization is approved by the Danish Agency (Skatteministeriet) or a similar authority in another EU or EEA State.

France- France includes a tax break of 60% of the donated value, according to Article 238 bis of the General Tax Code, with a cap of 0.5% of the company turnover. If the tax break was not fully used during its first year because of the cap, it may continue over the next five years.

Germany- According to the Income Tax Act (EStG §10b) and the Corporate Tax Act (Section 9), donations in cash and donations in kind are tax-deductible expenses, within the limit of 20% of the corporate’s income or 0.4% of the company’s total sales, wages and salaries spent in the calendar year.

Hungary- In Hungary, Article 7(z) of the Corporate Tax Law grants a tax deduction of 20% of the amount of the donation (deducted from corporate tax base). This deduction can reach 50% in the case of donations made to the Hungarian Disaster Fund or the Hungarian Cultural Fund. An additional 20% can be deducted in the case of long term (at least 3 years) donation agreements. The ceiling for deductibility is the amount of pre-tax profit.

⁷⁴ Ireland Tax and Customs. 2017. “VAT on Food and Drink.” <https://www.revenue.ie/en/tax-professionals/tadm/value-added-tax/part03-taxable-transactions-goods-ica-services/Goods/goods-food-and-drink.pdf>.

⁷⁵ 2017. “State budget for the 2018 financial year and budget for the three-year period 2018-2020.” <http://www.gazzettaufficiale.it/eli/id/2017/12/29/17G00222/sg>.

⁷⁶ SFVS. 2016. “Guideline for handling food for charity (Dėl Labdarai ir paramai skirto maisto tvarkymo aprašo patvirtinimo).” <https://www.e-tar.lt/portal/lt/legalAct/d386c9e06b8411e69d8fa40f56962063>.

⁷⁷ EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf

The recipient of the donation has to be a public use organization and issues a tax credit statement about the donation(s).

Netherlands- In the Netherlands, the donation of food free of charge gives right to a corporate tax deduction: 100% of the donation is deductible as long as the food is no longer suitable for the market and the value of the donation stays within the limit of 50% of 100 000 €.

Portugal- According to Article 62 of the Portuguese Tax Benefit Code, food donations may be deductible from the taxable income basis plus 20%, 30% or 40% depending on the type of receiving institution, with the limit of 8/1000 of the turnover. The enhanced tax deduction is equal to the adjusted tax basis of the products at the moment of the donation, plus a certain percentage.

III.6. Food donation guidelines

- EU food donation guidelines (Commission notice 2017/C361/01 - EU guideline on food donation⁷⁸) are based on different studies and research and as a best practice document they are a valuable source for the elaboration of relevant legislation and soft law. This is a full-scale informative document related to the food donation in connection with food safety, hygiene, date marking, fiscal and taxation rules. The EU guidelines on food donation clarify the relevant provisions of EU legislation, which apply when food products are made available by the holder, free of charge.
- A number of EU member states have developed their own guidelines for food donation, which define detailed rules for food recovery and redistribution (legislative requirements/clarification of legal aspects, actors involved, roles and responsibilities, food products acceptable for redistribution, under what specific conditions, hygiene requirements, date marking, additional lifetime of the food after its BB date is reached or exceeded, etc.). Others have published questions and answers on the website of their food safety authority, fact sheets, etc. (cf. Annex 3 for more information). Full references to these guidelines can be found in the comprehensive report recently published by the EU platform on food losses and waste.⁷⁹
- These guidelines could be used by the relevant authorities for preparation of similar guidelines for food donation in the country.

⁷⁸ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:C:2017:361:FULL&from=EN>

⁷⁹ EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf

IV. GUIDANCE ON ENSURING ENABLING POLICY AND REGULATORY FRAMEWORKS FOR FOOD RECOVERY AND REDISTRIBUTION

PART A. Recommendations based on current practices in EU countries

To create an enabling policy and regulatory framework for food recovery and redistribution, it is important to discuss ways of overcoming certain legislative and policy obstacles.

In this section, we provide targeted recommendations, which could be considered as general guidance for certain regulatory and policy areas. These orientations could be considered as a starting point for future discussions. In some areas, the country may decide to take immediate action, while further research and debate may be necessary in others.

The reader should refer to Chapter 3 of this report, where concrete examples of practices in EU countries are presented, showing how concretely legislation and policies are interpreted, applied and amended as necessary to facilitate food recovery and redistribution processes. Recommendations are based on these practices. A compilation work was done by FAO-REU and summarized in a list of practical recommendations, at both the policy and legal levels.

As mentioned earlier in the report, the recommendations concern policy and legal measures. Examples from other countries show us that policy and legislative aspects are treated in parallel (developing new policies on FLW reduction, reviewing existing strategic policy documents, developing good practice guidelines, adopting or revising legislation).

As all countries have their unique circumstances, all of the recommendations in this report must always be adjusted to fit the specific country context, their policy objectives as well as the applicable regulatory framework. Any legislative revision work should also be done through a participatory approach, involving all relevant stakeholders from public and private sector, including civil society organizations. This section does not aim to provide comprehensive guidance on revising the national policy and legislative framework for food recovery and redistribution, as this is dependent on the close analysis of the actual country situation, for which some guidance is also given in Part B of this chapter.

A) IV.1. Interdepartmental working group/task force on food recovery and redistribution

The first recommendation could be the creation of an interministerial working group to define the policy goals related to food recovery and redistribution and the models and legislative tools necessary to reach these goals. The group could consist of a multidisciplinary team from the private, public and civil society sectors and should allow for public participation through hearings or other appropriate mechanisms. It is important, that the government clearly assigns the overall responsibility for the group to ensure ownership. Ministries and institutions responsible for decision-making processes in the area of food recovery and redistribution - as well as FLW - can vary from country to country, and may include ministries of: Agriculture, Health, Social Affairs, the Environment, Trade and Industry, Food Safety Authority etc. Private entities can be retailers and businesses in the HoReCa sector. Charities and food banks can represent the civil society sector. It is important, that the group represents all the stakeholders' interests.

The working group should be aware of the legislation and policies in force in the country. To do so, it may consider requesting an analysis of the legal and policy framework in the relevant areas presented earlier in this report. The feasible operational models of food recovery and redistribution may also be discussed among stakeholders based on existing capacities, needs and priorities.

Once national legislation and policies have been analysed, it will be possible to identify which model is to be applied at the country level and where, in legislation and policies, targeted adjustments are needed.

Preliminary recommendations in key areas are proposed to support this analysis:

A) IV.2. Scope of food recovery and redistribution

It is recommended to (where appropriate):

- Clarify the definitions of food waste, (edible) food surplus, by-products and food donation/food recovery and redistribution in the law.
- Provide requirements applicable to food that can be recovered and redistributed (i.e. has not passed UB date, is safe to consume, is labelled correctly, damaged outer packaging but the inner packaging is still intact, etc.) (cf. Annex 5: types of food that can be recovered and redistributed). The selection method of food intended for recovery and redistribution will be prescribed by the National Food Authority.
- Publish a list of “low risk” food products that can be donated and a list of food products that are not allowed to be donated.

In this report, we present lists of products prepared by some countries (see Box 4 and Annex 3). However, we strongly encourage the reader to go into detail and use guidelines developed by other countries (cf. references to these guidelines in Annex 3). Full references to these guidelines can be found in the comprehensive report recently published by the EU platform on food losses and food waste.⁸⁰

- Clarify the labelling information required for final consumers for recovered and redistributed food and which operator bears the responsibility of relabelling.

A) IV.3. Waste (and food waste) management and prevention

Where appropriate, it is recommended that relevant provisions of European Directive (EU) 2018/851 be incorporated into national waste management legislation and strategies, so that food waste is defined as a key waste stream to target. Food waste hierarchy and food recovery and redistribution should be included.

Legislation on how FLW should be collected and disposed of by local authorities and businesses can create incentives to prevent FLW from being sent to landfills (e.g. food waste should go to composting facilities or anaerobic digestion – if appropriate and if not edible).

A) IV.4. Food safety and hygiene rules and procedures in the case of food recovery and redistribution

Prevention and control of food safety must always prevail to ensure that foods recovered and redistributed are safe and nutritious.

Whether an organization redistributes food to another organization or directly to the final beneficiary, as well as the type of activity carried out (for example, donation of food of animal origin, preparation of meals) may give rise to different requirements in terms of traceability, food hygiene and information. As in other countries, the country may decide to publish a list of perishable food items that are not eligible for food recovery and redistribution (cf. previous point).

It is recommended to (where appropriate):

- Define - where appropriate - specific requirements for food safety and quality for food recovery and redistribution, explain them to FBOs, assess their compliance and facilitate their implementation on site.

In accordance with the EU Regulation 178/2002 on general food law, receiver organizations and charities are recognised as FBOs, which must meet all required standards of preservation, transport, storage and use of food.

The example of the "Good Samaritan" law in Italy is an interesting case study for further debate. The reduced liability of donors after donating food to charity organizations has proven to be an incentive to donate food.

- Define clear procedures for product transfer between food donors/suppliers and food recipients (for example, keeping records, list of mandatory information that the food donor/supplier and the charitable organization must provide to each other, control of the quantity and quality of food, etc.).

⁸⁰ EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf

In the case of food recovery and redistribution, the channels are short and it may therefore be necessary to simplify the traceability procedures to avoid excessive administrative burden. This does not mean, however, that traceability will be insufficient to guarantee food safety.

Many approaches involve written agreements between the food donor/supplier and the charity (food supplier registration form, legal agreement, transfer slip), but not always. The parties may decide among themselves on the type of agreement they wish to enter into. Written agreements can help streamline the donation process, prevent future problems, and strengthen existing relationships.

A) IV.5. Food durability and best before date

It is recommended to (where appropriate):

- Review existing rules on date marking to facilitate the use of low-risk food in food recovery and redistribution activities.
- Allow food donation after BB date, within a specific timeframe, as long as the integrity of the primary packaging and same storage conditions are guaranteed.
- Allow charities to serve low-risky food products after the BB date.
- Define the control procedures for foods that have passed BB date (see e.g., the Belgium model in Annex 4).
- Discuss different ways to prevent product withdrawal from stores several weeks before the BB date (legal incentives, consumer awareness about the possibility of consuming a product beyond the BB date, products sold at a lower price, etc.).
- Provide clear guidelines on food donations, expiration dates (UB and BB) and the safety of food products after these dates.

A) IV.6. Fiscal rules: Value Added Tax (VAT) and fiscal incentives

It is recommended to (where appropriate):

- Provide amendments to tax legislation. These amendments focus on the creation of fiscal instruments to stimulate food donation: exempt FBOs from VAT on donations of food surpluses and grant corporate tax credits for food donated.
- Introduce an environmental tax on surplus food to discourage for-profit FBOs from disposing of food that is still fit for human consumption.
- Ensure that sending food to landfill sites is more expensive than donating to charities.

A) IV.7. Food donation guidelines

It is recommended to develop industry-charity good practice guidelines that define detailed rules for food donation and redistribution (e.g. providing advice to stakeholders on foods that can be used/distributed, minimal requirements related to storage facilities, preparation, administration of redistribution, good hygiene practices, who can donate/supply food, who can receive, etc.).

A) IV.8. System operator

If a "system operator" (for example, a food bank) does not already exist in the country, a recommendation could be to support the creation of such an entity that would facilitate food recovery and redistribution activities. Information and communication technology (ICT) networks - platforms, websites and applications - bringing food donors and organizations that accept donations can also be encouraged to ensure rapid access to food for the most vulnerable.

PART B. Analysis of the legal and policy framework of the country

The general recommendations and principles presented in Part A of this chapter should guide readers on the key steps they potentially need to take to put in place a supportive policy and regulatory framework. As mentioned before, they are directly inspired by practices in the EU Member States.

With this in mind, this section provides guidance on how to analyse existing legislation and policies. The development of a legal and policy framework conducive to food recovery and redistribution requires that policy goals are identified, existing policies and legislation that have an impact on the prevention and reduction of FLW, as well as the recovery and redistribution of food, are identified and analysed by a multidisciplinary team (legal, food safety, taxation, environment and social) and gaps are identified and addressed. It is recommended to check whether national legislation and policies are aligned with EU regulations. It is also recommended to hold key informant interviews on these issues.

The purpose of the analysis will be to understand how and where food waste is regulated in the country (is there a dedicated legal instrument in this respect or are the requirements included in other pieces of legislation?), which policies and legislation are relevant and if there are any gaps or inconsistencies. The roles and responsibilities of relevant ministries and institutional bodies will also be identified. This information will serve as a basis for identifying favourable mechanisms facilitating food recovery and redistribution processes in the country's policy and regulatory framework.

On the basis of this information, information on the local context gathered in Chapter 2 and practical examples from other countries (Chapter 3), decision-makers will be able to decide what is appropriate and necessary for the country. Where appropriate, the government could decide on the adoption or revision of legislation to create an environment conducive to the recovery and redistribution of food.

The purpose of this section is to provide a (non-exhaustive) overview of the main national legislation and policies relevant to FLW, which should be included in the analysis. To this end, the section is organized around five sub-themes: scope of food recovery and redistribution; waste management and prevention; food safety and hygiene; labelling; and taxation. In fact, most likely, the country has no legal instrument dedicated to the recovery and redistribution of food (information to be verified) and issues related to food recovery and redistribution will be found in all these areas, which can be a perfectly workable solution. They will therefore be examined appropriately under the five sub-themes.

In order to put in place a sound regulatory and strategic framework for FLW, in line with the general recommendations and principles set out in Part A of this chapter, a number of national laws may require amendments or clarifications. These texts must therefore be identified and analysed beforehand.

This section also provides an overview of the main requirements, the key questions to be addressed, in the area of food recovery and redistribution. We recommend to refer to them before starting the analysis of the national legislative and policy framework.

B) IV.1) Scope of food recovery and redistribution

The analysis of the national legal and policy framework should inform about the requirements applicable to food that can be recovered and redistributed and the actors involved in the processes: food donors/suppliers, recipients and facilitators.

Key questions and elements to consider when analysing policies and legislation and developing a regulatory and policy framework conducive to food recovery and redistribution (including food donation):

- How are food recovery and redistribution activities (including food donation) regulated in national legislations? Definition of food waste and surplus food.
- Are there policy or legal documents that stipulate what can be donated and what cannot? What products can be donated, under what specific conditions, labelling requirements (including food products with labelling, packaging or weight errors, etc.)? Requirements applicable to food that can be recovered and redistributed (i.e. has not passed UB date, is safe to consume, is labelled correctly, damaged outer packaging but the inner packaging is still intact, etc.).

The minimum shelf life that should be available when donating food products with UB date.

List of products that must not be donated.

- Food donors/suppliers, recipients and facilitators.

Which actors are/can be involved in food recovery and redistribution activities? Do charities need special licenses? Registration. (Local) government-led food assistance programmes.

B) IV.2) Waste (and food waste) management and prevention

Key questions and elements to consider when analysing waste management policies and legislation and developing a regulatory and policy framework conducive to food recovery and redistribution (including food donation):

- Waste, biodegradable waste, food waste, surplus food, by-products, secondary use of waste, etc. are they defined in waste management policies and legislation and how? See also subsection B) IV.1. (Scope of food recovery and redistribution).

NB- The ambiguity of how secondary materials flows from industry are classified can be a barrier in many countries. For example, if a material is defined as a waste rather than a by-product it can place constraints on how the material can be used and transferred.

- Do policies and legislation integrate a hierarchy of waste management?
- Waste collection and disposal of food and feed products and their by-products: definitions, rules and procedures, including the separation of waste streams at source, the secondary use of food/feed as physical or energy resources and as feed, and for secondary human consumption if foodstuffs are tested and still considered safe by the National Food Authority.
- Charges and restrictions of waste landfilling.

The following policies and legislation will be included in the analysis (non-exhaustive list):

- (Biodegradable) waste management

Waste management strategies and legislation can provide a legal framework in the field of waste management to implement measures to facilitate the separation, reuse and recycling of waste (including composting and energy recovery) and the safe disposal of waste.

It is possible (to be verified) that these policies and legislation are based on EU legislation and best practice on waste management, taking into account, for example, the generally established five-step hierarchy of waste management and corresponding actions: prevention, preparation for re-use, recycling, other recovery (including energy recovery) and disposal.

It is important to check if/to what extent the national waste management plans adopted by the government cover FLW issues, define FLW, identify FLW as a key waste stream to target and how (what are the government's priority measures, is food recovery and redistribution one of the priority actions identified by the government?), what are the targets set, etc.

It would also be useful to check whether the country has specific legislation on "termination rules" for food, which defines the legal basis for the disposal of food products (e.g. how "ready-to-dispose" foods are defined and where/how they should be disposed and eliminated) and, if so, whether this legislation considers the possibility of secondary use (under certain conditions of food safety and hygiene), in particular the recovery of food products for human use. It is also interesting to examine in more detail and to check whether there are special provisions in the legislation for products with damaged packaging and/or incorrect labelling (but still safe for human consumption) and whether this regulation regulates the issue of foods that have passed their BB date.

- Environment protection

In some cases, environmental protection legislation will regulate issues related to waste management in the context of the protection of the environment. When analysing environmental protection legislation, therefore, questions similar to those described above should be addressed.

- Economic instruments (e.g. charges and restrictions on waste landfilling, local fee collection)

This information will help to understand whether it is cheaper for retailers and businesses to discard food than to redistribute it to other reuse channels. The government can then decide to take action in this area. Policy and regulatory measures, which increase the cost of collecting and disposing of waste, can encourage FBOs to donate food that is safe for human consumption instead of discarding it. Financial incentives are powerful tools for changing business behaviour.

B) IV.3) Food safety and hygiene

Key questions and elements to consider when analysing policies and legislation and developing a regulatory and policy framework conducive to food recovery and redistribution (including food donation):

Food safety and hygiene

- Roles and obligations of FBOs involved in the food recovery and redistribution chain.
Does the legislation establish the ultimate responsibility of all food business operators for the food safety of products under their direct responsibility? Which actors are considered as food operators?
- General hygiene requirements applicable to food recovery and redistribution activities (transport, handling, storage and distribution), specific hygiene requirements applicable to the recovery and redistribution of food of animal origin, hygiene requirements applicable to the recovery and redistribution of surplus food from the HoReCa sector.
- Status of charities.
Do charities have to comply with all food safety and hygiene requirements applicable to food producers and food retailers, as well as food information requirements to consumers?
- Reporting of food donations, food control and inspection, sampling, laboratory analysis, registration.

Product transfer

- Transfer slip, record of information and traceability.
- Determination of liability when food safety issues arise, how the responsibility moves along the food donation/supply process.

Policies and legislation in this area and their requirements (food safety, hygiene, traceability of food and feed products, official controls, withdrawal and recall) will be analysed.

It will be important to check whether there is legislation providing a set of simplified hygiene requirements for food safety for operators with microenterprise status, using traditional methods and/or having small-scale production, processing and distribution of food products. It should be checked whether this covers food recovery and redistribution and related issues.

B) IV.4) Food durability and date-marking

Key questions and elements to consider when analysing policies and legislation and developing a regulatory and policy framework conducive to food recovery and redistribution (including food donation):

- Does the legislation on food labelling and food information to consumers cover food recovery and redistribution?
- Date labelling requirements (UB and BB, or does the legislation allow for a single date on food labels, such as the "Valid Until" date, regardless of the degree of perishability of the food?).
- Definition of the required date marking elements, e.g. date of minimum durability, use-by date, freezing date. Rules and instructions on the use of the required dates.
- The minimum shelf life that should be available when donating food products with UB date.
- Is it allowed to sell or donate foods, which are past the indicated date mark (BB)?
- Requirements for retailers to remove their products from store shelves - how many days before the marked date.

The analysis of food labelling policies and legislation and discussions with experts should allow the team, beyond the clear identification of technical regulations laying down the general principles and requirements for food labelling, to understand:

- If these regulations comply with EU regulations or other internationally recognized standards and regulations (e.g. Codex).
- The requirements imposed on business operators in terms of date marking.
- Whether there is confusion among agri-food chain actors as to the meaning of the UB and BB dates and whether foods can be consumed after their BB date; if this situation leads to the wasting of food always fit for consumption; and even if allowed, if FBOs are likely to be reluctant to sell, donate and prepare food after the BB date.
- Current retailer practices regarding the removal of their products from store shelves (how many days before the expiration date).

Subject to proper storage and subsequent verification of the satisfactory condition of the product, food which has passed the BB date can be consumed safely. These low-risk foods (pasta, biscuits, etc.), if stored under optimal conditions and in intact packaging, should not be discarded and can be used in food recovery and redistribution operations. Conversely, a food that has passed the UB date must not be used in food recovery and redistribution programmes to avoid food safety risks.

It is essential to understand what national legislation says about these date marks and how this is enforced by the food control authorities. The results have implications for management decisions, as national regulators may need to revise their current rules on date marking to facilitate the use of low-risk foods (i.e. those using BB) for food recovery and redistribution.

A significant part of FLW is related to date marking problems. Interviews of FBOs in several countries in the region revealed a common practice. Two weeks to one month before the BB date, the retailers remove the products from the shelves of the store and discard them/return them to suppliers in order to avoid any risk for the consumer and possible claims (quality degradation or contamination). This is done on a voluntary basis, the countries' hygiene procedures specify that dry goods can stay up to one day before the BB deadline before being removed from the shelves. This practice, while being a good opportunity to recover large amounts of food that is still safe to consume, is a major source of food waste.

Interviews also showed that there was a general misunderstanding and confusion about the potential to donate and to consume food that has passed its BB date. There is a further concern that food donated after its BB date may be of inferior quality and that the deprived benefiting from donated food should not receive inferior products. The definitions of BB and UB are not perfectly clear. Therefore, it will be important to clarify their definition in the legislation and develop detailed guidelines and explanations for the use of the BB date rather than the UB date, etc. This should be accompanied by training of personnel at company level (purchasing managers, assembly line workers, salesmen, stock managers) and consumer awareness (via social media, public campaigns, targeted outreach and in-store promotion, etc.). Better regulation and better understanding of BB labelling legislation will ensure flexible redistribution and reuse systems.

B) IV.5) Fiscal rules: Value Added Tax (VAT) and fiscal incentives

Key questions and elements to consider when analysing policies and legislation and developing a regulatory and policy framework conducive to food recovery and redistribution (including food donation):

- Does the current tax legislation provide for a tax exemption in the case of a free supply or donation of goods and services to charities, food banks and/or other types of organizations? What kind of tax incentives? Rules and procedures.
- Are donations of food products to charities taxable for VAT purposes? Is the taxable amount the market price of the product in question?
- What about donations to a third party, excluding charities, are they subject to corporate profit tax and VAT?
- How are terms such as "goods and services", "donation of goods and services", and "goods donated for free" defined? Is food included?
- Status of charities and food banks.
- Amount of garbage collection fees and fees per visit by tax inspectors to control the disposal of unsold food.

The analysis of tax legislation and policies will allow the team to know whether they include tax exemptions for donations of goods and services (including food) to charities and food banks. We should also understand, from the analysis, whether it is cheaper to throw food instead of donating it.

V. CONCLUSION

The negative impact of FLW in the world is obvious. In a world of limited natural resources and rapid population growth, taking action to reduce FLW is our responsibility to future generations.

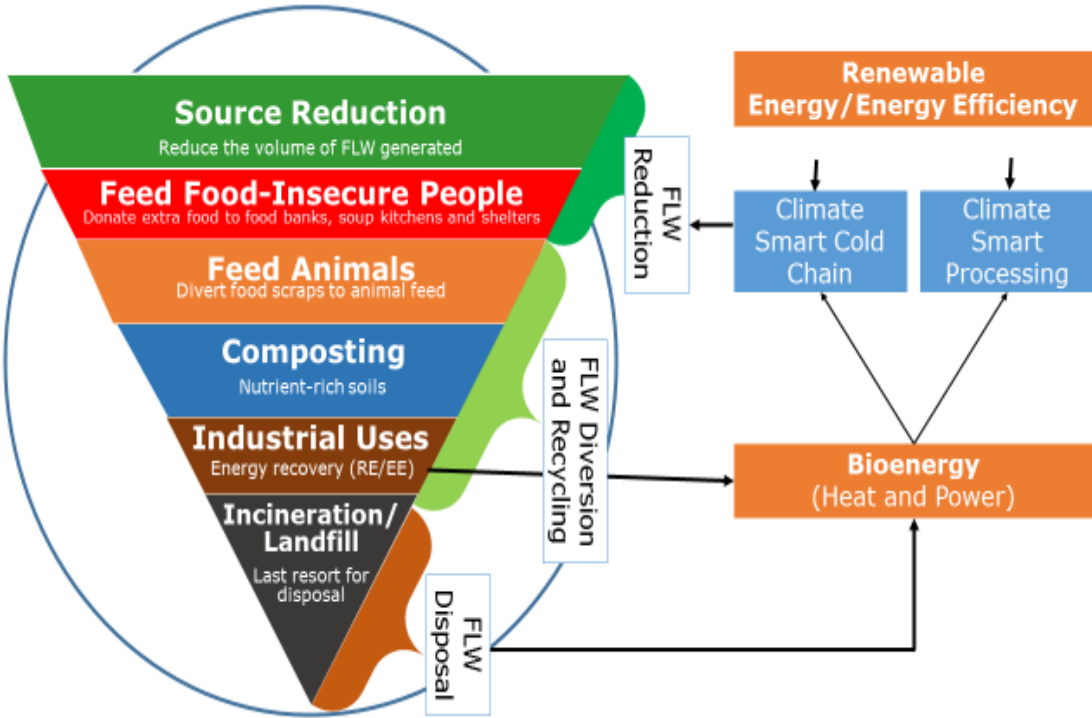
Reducing food waste should focus primarily on prevention. However, when this is not possible, food surpluses, which are still fit for human consumption and nutritious, should be recovered and redistributed to the most vulnerable people. Encouraging retailers and businesses to provide food could help reduce poverty and food insecurity.

The redistribution of food surpluses is a growing phenomenon and food manufacturers and many retailers are willing to donate. However, there may be legal and operational barriers for donors and recipients to redistribute food.

As in other countries, legal policies and tools can be used. They should always be adapted to the context of the country. Creating a policy and regulatory framework that allows the private sector and civil society to collaborate effectively and act is a crucial step towards implementing a sustainable food recovery and redistribution programme. The implementation of incentive agreements can also encourage food businesses to donate more food.

ANNEXES

ANNEX 1. The “Food-use-not-loss-or-waste” hierarchy



Source: Save Food for A Better Climate Converting the food loss and waste Challenge into Climate Action <http://www.fao.org/3/a-i8000e.pdf>

ANNEX 2. FAO FLW Programme/Activities in the Region

Under the umbrella of SAVE FOOD Initiative, FAO in Europe and Central Asia (FAO-REU) has started implementing a comprehensive food loss and waste (FLW) reduction programme in the region.

At regional level, the programme works to raise awareness on the impact of and solutions for food loss and waste by launching a communication campaign, disseminating programme findings and results and organizing meetings and events. The programme will also establish a regional network of public and private entities active in FLW reduction to improve sharing of information and resources, as well as to facilitate collaboration and partnerships in the region. At national level, the programme supports target countries in Eastern Europe and Central Asia in developing and implementing national strategies to reduce FLW, adjusted to the specific needs in each country and as part of existing relevant national strategies on agricultural development, food security, climate change mitigation, etc. This includes conducting field studies and FLW assessment, analysis of policy and regulatory framework, formulation of strategic elements of FLW reduction strategy.

As part of this FLW reduction programme, FAO-REU helps countries develop food recovery and redistribution systems. In this appendix, we present case studies of these activities.

1. GEORGIA CASE STUDY - Supporting the creation of an enabling legal and policy environment for food recovery and redistribution

FAO's current work on FLW in Georgia is part of FAO's support to the agricultural sector under the ENPARD II and III programmes (European Neighbourhood Programme for Agriculture and Rural Development). Efforts are focused on reducing food waste in retail, HoReCa and consumer households. In particular, the objective is to provide the Georgian Government with general recommendations on how to support food recovery and redistribution operations from food businesses to charities providing food to vulnerable people.

To this end, meetings and interviews with different actors in the value chain were organized. The aim was to better understand the extent and causes of FLW at the level of food businesses and consumers, understand the challenges businesses face in their efforts to reduce FLW and to learn about the current context, national priorities and efforts to reduce FLW in Georgia.

FLW has been identified as a major problem in Georgia. Large quantities of foods still fit for human consumption are discarded by businesses in the food sector, especially large retailers, due to packaging or quality issues, expiration date, excess supply and consumption habits (e.g. open buffets in hotels), etc. The consequences are significant economic losses for these food business operators (FBOs).

The total food loss from the modern retail trade has been estimated at a minimum of 11.4 million USD/year, of which USD 3.4 to USD 4.6 million can be recovered and distributed! The volume of modern retail is 20% of the total food distribution.

Discussions with the food industry in Georgia highlighted the importance of minimizing food waste by facilitating food recovery and redistribution activities from FBOs to food insecure people. The FBOs we interviewed do not donate excess food to charitable organizations because of legal hurdles. They are ready to participate in a system of food recovery and redistribution where they would donate (without payment) unsold, non-marketable but still edible products to municipalities and charities for the benefit of food insecure people.

In order to be able to create a sustainable food recovery and redistribution programme, it will be essential to overcome certain legislative and policy obstacles by clarifying/making amendments to existing legislation and implementing favourable policy mechanisms.

To this end, FAO conducted an in-depth analysis of Georgian legislation and policies, which are related to, or have an impact on food recovery and redistribution (food donation) systems, to determine whether the country's current policy and regulatory framework is conducive to food recovery and redistribution. In this study, FAO seeks to understand how and where food waste is regulated in Georgia, what policies and legislation are relevant, and whether there are gaps or inconsistencies. Issues related to food recovery and redistribution

were examined under the following regulatory and policy areas: waste management and prevention; food safety and hygiene; labelling; official controls; and taxation.

This information served as a basis for the formulation of general recommendations for the creation of a regulatory and policy environment facilitating food recovery and redistribution. In the study, examples of practices in EU countries are presented, showing how concretely legislation and policies are interpreted, applied and amended as necessary to facilitate food recovery and redistribution processes. In particular, VAT rules on food donations, traceability, liability, food hygiene rules, date marking and food information to consumers are considered essential. Recommendations are based on these current practices.

The results of this study and its recommendations (presented in a Discussion Paper titled "Food Recovery and Redistribution in Georgia") were presented and discussed at a high-level meeting at the inter-ministerial level held on April 17, 2019.

During the meeting, many queries were raised about food bank operations, which are currently not existing in Georgia. It was therefore recommended to explore opportunities for collaboration with the European Federation of Food Banks (FEBA), to support Georgia in establishing a food banking system. It was also advised to establish a National Task Force with representatives from the government, private sector (retail) and civil society (charities), to start drafting a legal framework for food donations.

Providing clear guidance and creating an enabling environment for private sector action is all the more important as FAO's missions have highlighted important needs for food distribution. More than 21% of the total population lives below the poverty line and 8.9% of the population is severely affected by food insecurity. A number of non-profit organizations run "soup kitchen" programmes for thousands of people in need across the country and would benefit greatly from regular and substantial food donations. The charities interviewed believe they could double the supply of meals to vulnerable people if they receive food donations instead of buying food. Local governments in municipalities also organize free food distributions. These programmes would benefit from an efficient and sustainable food recovery and redistribution system.

Summary of activities to date in Georgia in the area of food loss and waste reduction

Interviews conducted by FAO in October 2018 and February 2019

- FLW assessment (tailored questionnaires): Retailers (Majid Al Futtaim, Goodwill and AgroHub), Producer and wholesaler (Agro House), HoReCa sector (Marriott, Holiday Inn, Betsy's Hotel, MacDonald's, M Group), charities (Caritas and Catharsis), consumers (interviewed in convenient places)
- Assessment of the level of the existing charitable sector distributing food to people in need (number of charities, scope of work, capacities and needs)
- Meetings with government officials of the Ministry of Environmental Protection and Agriculture and the Municipality of Tetrtsqaro (Municipal waste management department)
- Meetings with institutional partners: Embassies of Latvia and France, EU delegation to Georgia, European Bank for Reconstruction and Development (EBRD)

Analysis of the regulatory and policy framework in place in Georgia: the analysis began in early 2019 and a legal report is being prepared. Objectives:

- Understand how good practices/lessons learned from EU countries can be applied to the Georgian case.
- Understand how and where food recovery and redistribution is today regulated in Georgia and which rules apply.
- How does this impact on FLW?
- What are the main regulatory challenges: tax and liability (food safety) – and related issues (packaging integrity, food labelling, registration and traceability, transport and storage conditions, etc.).
- Provide recommendations to the government to facilitate food recovery and redistribution processes.

2. NORTH MACEDONIA CASE STUDY

As part of the regional TCP "Strategies for Food Loss and Waste Reduction" (TCP/RER/3702), FAO provides technical support to North Macedonia for the formulation of a National Strategy for FLW Reduction. The

Ministry of Agriculture, Forestry and Water Economy is the government counterpart. FAO is also working with key civil society actors in the field: the NGO Ajde Makedonija and the Faculty of Agriculture.

Main activities carried out by FAO and/or its partners in North Macedonia in the area of FLW reduction:

- The NGO Ajde Makedonija created a web platform, allowing businesses to 'post' surplus food donations and civil society organizations (CSOs) to claim donations for redistribution to their food-insecure beneficiaries. Food donors are producers, wholesalers, processors (preserves, jams, traditional processed vegetables such as ajvar), restaurants (more irregularly).
- Food Bank implements the WSS Effect Project with the financial support of the European Union. They recover food products from food businesses and redistribute them to NGOs.
- In-depth analysis of legislation and policies relating to donations of food surpluses (food and agriculture, environment, economy, social, justice, finance) and initiatives from European Union and Western Balkan countries. Comparative analysis with the Macedonian legal context. Identifying the barriers and changes needed to implement the legislation. This activity was conducted separately by two different organizations: the National Democratic Institute (NDI) and the Macedonian Young Lawyers Association.
- Advocacy work to change current legislation focused on broadening regulations on food surplus donation, including the need for tax benefits for food donors.
- Creation of a new interdepartmental working group on food donations by government decision of February 25, 2019. The North Macedonia government has commissioned the Food and Veterinary Agency to prepare a new food donation law by the end of June, which is expected to be adopted by Parliament in September 2019. The basis of this work is the draft law proposed by NDI.
- As part of a letter of agreement with FAO, the NGO Ajde Makedonija will carry out a thorough field research (6-month) on value chains for fruits and vegetables (apples, plums, peaches, tomatoes, cabbages, peppers). The results will directly support the formulation and implementation of a FLW reduction action programme. For this detailed analytical research on FLW, the research team will use FAO's food loss analysis methodology (case studies in the small-scale agriculture and fisheries subsectors). The field study began in May 2019.
- In April 2019, FAO-REU trained key members of the research team (Ajde Makedonija, Faculty of Agriculture, Ministry of Agriculture), on FAO's methodology.

3. ALBANIA CASE STUDY

As part of the regional TCP "Strategies for Food Loss and Waste Reduction" (TCP/RER/3702), FAO provides technical support to Albania for the formulation of a National Strategy for FLW Reduction. The Ministry of Agriculture and Rural Development is the government counterpart.

- Field trip to the main production areas for four selected food supply chains (apples, milk, olives and tomatoes): interviews with farmers, collectors-wholesalers/cold storage, processors and heads of regional agencies for veterinary service and plant protection, and visits of the farms, storage facilities and processing units. Preliminary information obtained regarding FLW, including scale, stages where losses occur, causes and possible solutions.
- Organize an inclusive national consultation workshop with 30 participants to present and discuss the results of the field loss assessment and gather information and recommendations that could feed into the formulation of a national strategy for FLW reduction in Albania. Food Bank Albania was invited to present at the workshop.

One of the key elements of a national strategy on FLW reduction is the implementation of a sustainable framework for food recovery and redistribution. FAO intends to support Food Bank Albania (advocacy and policy development).

- The Albanian Food Bank stressed the need to clarify the legislation, roles and responsibilities of different actors, their status, so that food recovery and redistribution activities are supported by a clear legal and regulatory framework.
- They advocate for new legislation against food waste in key ministries (Finance, Agriculture and Social Welfare). Last year, PricewaterhouseCoopers analyzed tax legislation and drafted a proposal for tax policy adjustments. The Food Bank is collecting information on best practices in key regulatory and policy areas.
- They asked FAO for legal support, to help them advocate with the government to make adjustments to the legislation and to put in place favorable policy mechanisms to promote food donation.

ANNEX 3⁸¹. Practices in other countries (EU Member States mainly)

* BB- Best before date, CO-Charity organization, FB- Food business, FBO- Food business operator, FD-Food donation, FL-Food loss, FR-Food redistribution, FW-Food waste, FWR-Food waste reduction, NGO- Non-governmental organization, RO-Redistribution organization, UB- Use-by date, VA-Voluntary agreement

Country	- Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
Austria	<ul style="list-style-type: none"> • Federal Waste Prevention Programme of the Ministry of Agriculture and Forestry, Environment and Water Management (MAFEWM) (BLFUW, 2011, revision by Federal Ministry for Sustainability and Tourism in 2017): <ul style="list-style-type: none"> - Incentives for companies to redistribute food - Clarify legal liabilities during redistribution to social organizations. • Voluntary agreement (2017-2030) to prevent FW signed between MAFEWN, Austrian food businesses and small retailers. The food companies have to fulfil several obligations, including cooperating with food redistribution organizations (80% store coverage). <ul style="list-style-type: none"> - Integrate the topic "Reduction of food waste" into the regular training of employees. - For companies with > four business locations/branches, record the mass of the unsold food. Masses to be subdivided into food which is passed on for human consumption, food which is passed on for feeding and food waste which must be disposed of. Every three years, a report has to be submitted to the neutral organization. It indicates the measures taken. - Implement at least five measures (from a list of measures, such as reduced-price delivery of goods with a tight or exceeded BB date). • The Tafeln (umbrella organization of the Austrian food banks) and food retailers founded the "Platform for food retail fostering food redistribution and prevent food waste". 	<ul style="list-style-type: none"> • The Guideline for food redistribution to social organizations (food products acceptable for redistribution) gives information on the food products acceptable for redistribution. • Guidelines on food hygiene developed in the frame of the Codex Alimentarius Austriacus, such as the "Guideline on good hygiene practice and the application of the principles of HACCP in retail establishments", which also covers food of animal origin. • Viennese food bank provides guidance on how to handle products after the BB date. 	<ul style="list-style-type: none"> • The Food Safety and Consumer Protection Act defines the rules which apply to food redistribution organizations regarding the handling of food in line with the General Food Law (Federal Law Gazette I No 13/2006). • The provisions of food law apply to the transfer of food to social organizations. A social organization, which receives and redistributes food provided by businesses to other social organizations or directly to individuals, is considered as a food business operator, independently of having received the food free of charge or not. • When a CO receives donated food, it takes over the responsibility for the safety and quality of the food distributed to final beneficiaries. This is in line with Regulation (EC) No 178/2002. • While distribution food after the UB date is not allowed, food products past their BB date can be sold to consumers if they are safe (Austrian Regulation on Allergen information 2014). COs are free to choose whether or not to accept products after BB date. If they are distributed past their BB date, food product must carry a clear mention of it. • Food information must be given in German (Article 15 of Regulation (EU) No 1169/2011). • Activities of food banks range from collection, sorting, storage, processing and distribution. • VAT is not perceived as an obstacle to food donation. Donated food's value is depreciated in the Austrian retail sector, even when it is redistributed for human consumption. • Income Tax Act (EStG) Austria: Financial donations and donations in kind, considered as operating expenses, can benefit from tax deductions of up to 10% of the company's annual revenue.
Belgium	<ul style="list-style-type: none"> • The regional authorities have set up government policies to combat waste and the federal authorities ensure that their risk-based control policy does not unnecessarily hamper the anti-waste policies implemented by other stakeholders, while guaranteeing the same food chain security for everyone. • Both private and public sectors are in a joint appeal to prevent food waste. 	<ul style="list-style-type: none"> • A guide was published to encourage food producers and retailers to collaborate with food banks or charities. It gives guidance on the type of food that can be donated and on the hygiene and safety conditions required for donated foodstuff to be safe for human consumption. 	<ul style="list-style-type: none"> • The requirements for the renewal of supermarket environmental permits in the Brussels and Walloon regions impose them to offer their unsold food products to ROs/COs, before expiration of the UB and BB dates. • Food banks and COs have to register as FBOs, and comply with food hygiene and food safety legislations. • All FBOs must be registered with the FASFC. Including: food banks and COs which exclusively distribute foodstuffs with a shelf-life of at least three months at ambient temperature (the

⁸¹ The examples presented are taken from the 2019 report prepared by the members of the EU Platform on Food Losses and Food Waste: EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf. For more information, please refer to the original EU publication, which also contains references and links to all legislation, policy documents and guidelines.

Country	<ul style="list-style-type: none"> - Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements 	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
	<ul style="list-style-type: none"> • The FEAD (Fund for European Aid to the Most Deprived) funds are used to purchase food items, which are then distributed to charities. The charities are in charge of redistribution to the most deprived. The government makes open bids for the production of food products, to which food manufacturers can respond and produce the food required. The products are distributed to charities in charge of their redistribution. All charities need an authorization from the food safety organization to redistribute food bought with FEAD funds. Out of the total amount of money allocated to FEAD, 5% can finance the logistic costs for bringing food from the manufacturers to the charities. 	<ul style="list-style-type: none"> • The Circular on food donation of the Federal Agency for the Safety of the Food Chain (FASFC): <ul style="list-style-type: none"> - Defines food banks as charities that collect foodstuffs for distribution to other charitable organizations and charities as non-for-profit organizations pursuing a humanitarian objective which supply foodstuffs to the underprivileged in the context of food aid and poverty alleviation. - Includes guidelines on information requirements for prepacked food (cf. last column of this table) + guidelines for packaging that are not directly intended for the consumer, but which are distributed to social restaurants (FAFSC 2017). - A non-exhaustive list of foods indicates the shelf life of food once the date of minimum durability has been reached or exceeded and supports food banks and COs in the relevant assessment. This list is divided into four categories, going from a very long shelf-life to a short shelf-life. It contains an estimation of the period during which the food may still be distributed after the BB date. - However, it is purely indicative and a case-by-case assessment is still necessary. Products that have passed their UB date can under no circumstances be accepted for redistribution purposes (FAFSC 2011 and 2017). 	<p>other food banks need an authorization). Social grocery shops and social restaurants must be registered as retailers or restaurants respectively. No distinction is made between food retailers and restaurants, regardless of whether they distribute food to the underprivileged or not (FASFC 2018).</p> <ul style="list-style-type: none"> • FBOs must keep records on the flows of incoming and outgoing food products (nature of the product, identification, quantity, date of receipt and identification of the FBO) according to the Royal Decree on the self, mandatory notification and traceability. This Decree, applicable to food donations, is more flexible than the General Food Law and alleviates the administrative burden of donations. - FASFC describes cases in which a more relaxed form of traceability can be applied without compromising food safety regulations. For donation happening at the end of the food chain and concerning fully identified/labelled foodstuffs intended for the consumer, products can be quickly withdrawn from the market or recalled if necessary. - FBOs need to gather a list of all branches of the COs to which the outgoing products were delivered; food banks and COs need to compile the list of establishments from which their products originate. - These relaxations regarding traceability for food banks and charities is included in Chapter II, art. 8, §2 and §3 of the Ministerial Decree of 22 March 2013 on the relaxation of measures for the implementation of self- checking and traceability in certain food chain establishments. • For all pre-packed foodstuffs intended for the final consumer, all of the particulars included in art. 9 of Regulation (EU) No 1169/2011 on the provision of food information to consumers have to be available in the language of the linguistic region where the products are distributed (Law of 24 January 1977). However, if pre-packed foodstuffs are supplied to FBs or COs without the proper labelling, the labels have to be applied to the products before they are distributed to the consumers. • The donor is responsible for the food before the donation. Once a food aid organization receives the product and signs the list of received items, he becomes liable for it. The responsibility for food safety is split up between the actors. • Food products past their BB date can still be delivered to consumers without any risk to public health under certain circumstances. • Decision TVA n°E.T. 124.417 abandons VAT provisions on donated food; the 2015 Decision TVA n° E.T. 127.958, enlarges the previous text and allows local social/COs to receive food donations benefiting from the VAT exemption. • The Minister of Finance foresees to integrate both VAT-decisions into a new law to give these measures more legal certainty (draft version available at the moment).
Bulgaria	<ul style="list-style-type: none"> • The Bulgarian National Plan for Waste Management fosters voluntary agreements amongst the different actors of the food supply chain for food donation. 		<ul style="list-style-type: none"> • Redistribution of food past the BB date is NOT authorized. • The Bulgarian Food Act <ul style="list-style-type: none"> - Considers a list of food products eligible for donation and the 2017 Ordinance of the Minister of Agriculture and Food on the List of Foods Eligible for Food Banking defines an exhaustive list to facilitate the implementation of the Food Law.

Country	<ul style="list-style-type: none"> - Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements 	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
			<ul style="list-style-type: none"> - Gives a definition of food bank activities, and sets the process for acquiring a license to operate as a foodbank. • Food banks must comply with all food safety and hygiene requirements applicable to food producers and food retailers, determined by a normative act. • An ordinance of the Minister of Agriculture and Food and of the Ministry of Health, in line with the EU Hygiene Package, defines strict sanitary standards at all levels of the food chain, and is applicable to food banks to avoid any food safety incident and related food waste. • Donated products carry a label indicating that the product is a donation and should not be sold. The re-labelling is carried out by the donating entity. The label must not hide any information from the original label, and is attached in a way that it cannot be removed without destroying the integrity of the package. <p>In general, donated food is subject to the rules of food labelling, presentation and advertising as defined in a Ministerial Ordinance.</p> <ul style="list-style-type: none"> • The Value Added Tax Act benefit food donors with a VAT exemption if requirements are met. • The Income Taxes of Natural Persons Act provides a deductibility rate of up to 5% of the annual tax base though the total tax relief for donations may not exceed 65% of the annual tax base. Donations are also deductible from the corporate tax basis, within the limit of 10% of the company's financial result if the donation is made to non-profit legal entities with a public benefit status. The total sum of all donations cannot exceed 65% of the accounting profit (Bulgaria Ministry of Finance 2007). Food aid organizations are not taxable on any funds they receive from donations. • When imported fresh fruits and vegetables are not in line with quality requirements, they can be redirected for animal feed, industrial processing or for other non-food purposes; or they can be destroyed.
Croatia	<ul style="list-style-type: none"> • Development of a national food waste prevention plan is in progress: <ul style="list-style-type: none"> - Legislative amendments - Encourage FWR - Campaigns to raise awareness and inform consumers - Guidelines to clarify relevant national and EU provisions regarding food safety in the food donation system - Promote social responsibility of food sector - IT system for communication - Feasibility study for a food bank - Educational programme for pre-school and school aged children - Voluntary agreements on FWR and FD with food sector <p>An award currently exists for the best donator of the year and this can be an advantageous form to motivate other entities to start redistributing food.</p>	<ul style="list-style-type: none"> • The Ministry of Agriculture is planning to prepare a guideline with clear explanations on hygiene requirements and responsibility of actors in the food redistribution chain to avoid any possible uncertainty. • The Ministry of Agriculture, in cooperation with the Croatian Food Agency prepared a study for the purpose of evaluating food safety after the expiration of the UB and BB dates. The first part of the study is based on a laboratory analysis of food and the second part is about recommendations based on already available literature data. The study will be the basis for drawing up guidelines and provisions on food consumption and donation after the expiration of the BB date. 	<ul style="list-style-type: none"> • Ordinance on conditions, criteria and modalities of donating food and feed (Official Gazette, No 119/15): <ul style="list-style-type: none"> - Any type of food can be donated as long as it is safe for consumption. Food with errors in packaging, labelling, weighing, etc. or food close to its expiry date is eligible for donation provided it is safe for consumption and provided that the final recipient receives the correct information on the product. - Food produced/prepared by mass catering entities can also be donated, except for food that was served to customers. - Donors must keep clear records of the food they give to CO (name and register number of the CO or name of end recipient in case of direct donation), type and name of food, quantity and date of donation. - COs have to keep records of donors, type and name of food, quantity, date of donation, data on other COs and type and quantity of food; in case they distribute food to other COs, data of non-redistributed food that has been properly disposed of and data on the final recipient. • Article 3 of the Agriculture Act (Official Gazette No 118/18) defines donors, COs and final recipients. A donor is a FBO referred to in Article 3 (3) of the Regulation (EC) No.178/2002. A CO

Country	- Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
	<ul style="list-style-type: none"> • FEAD programme. Only COs approved by the Ministry for Demography, Family, Youth and Social Policy can apply. The funds can be used to cover the collection, transport, storage, distribution of food donations and directly related awareness-raising activities generated and paid by the partner organization. The cost of redistribution cannot exceed the cost of purchase of the food. Applicants can express the need for technical assistance. This can consist in the rental or procurement of equipment for more efficient food distribution (refrigerators, pallet trucks, storage bins) or the purchase of vehicles to transport food. 		<p>in the food redistribution chain is a non-profit natural or legal person charity, registered with the Ministry of Agriculture. They are FBOs (registered by the Ministry of Health), receiving food from donors and distributing it to the final recipients, people in need.</p> <ul style="list-style-type: none"> • Donor and CO participating in food redistribution chain shall be responsible for the food safety in stages under their control (in accordance with Regulation (EC) No. 178/2002) and comply with the general hygiene requirements laid down in Regulation (EC) No. 852/2004. • Article 82 (3) of the Agriculture Act (Official Gazette, No 118/18) prescribes that FBOs involved as actors in food redistribution chain must ensure that food under their control complies with the prescribed requirements regarding food safety. • Article 82 of the Agriculture Act: it is forbidden to sell donated food (Official Gazette No 118/2018). • FBOs must donate food before the BB date but CO can distribute food after this date, as long as the final recipient is informed and that s/he accepts such food. • Value Added Tax Ordinance, Official Gazette No 79/03: VAT is not imposed for donated food within the limit of 2% of the donor's income, requiring donors to send a report on the value of donated foods (without VAT) to the Tax Administration of the Ministry of Finance. • Income Tax Act: Income tax payers can also benefit from a tax deduction on food donations. • Profit Tax Act: Donations are tax deductible if made under certain conditions (within the limit of 2% of the donor's income from the previous year).
Cyprus	<ul style="list-style-type: none"> • Recommendations to donate food surplus to charities specifically mentioned in the indicative list of proposed actions to prevent bio-waste as laid down in Waste Prevention Programme 2015-2021: set policy objectives entailing legislative, informational and sensitisation measures, economic tools and incentives. • FEAD funds can be used to finance projects which provide food assistance to people in need. In 2017, the FEAD programme co-financed for the first time a programme which distributed breakfast to students with lesser means, reaching out to over 13 000 children. 	<p>The Ministry of Health elaborated a series of guides to ensure the implementation of food hygiene requirements and provisions or the following entities and/or during the following stages of the redistribution process:</p> <ul style="list-style-type: none"> - mass catering services and confectionery; - bakeries, entities involved in the distribution and supply of bread and bakery products; - establishments of storage and distribution of chilled or frozen food; - food retailers; - water bottling companies; - school canteens; - food vendors at farmers' markets; - production, distribution and supply of soft drinks and juices; - withdrawal and traceability of food <p>NB- These guides have been prepared with reference to the usual distribution of foods within the market. Although they could be partly useful as</p>	<ul style="list-style-type: none"> • The 1996 Food Law prohibits: <ul style="list-style-type: none"> - The sale, production for sale and import for sale of food unfit for consumption; - The production, preservation, packaging, transportation or storage of any food destined to be sold under unsanitary conditions. - The law specifies the conditions for inspections, criminal and administrative penalties. - The law equally applies to food donations. • Producers of food of plant origin must ensure that all food products comply with the rules laid down in the Law of 2017 on the hygiene of food of plant origin (production, processing and supply phases). • ROs comprise COs, social welfare institutions, NGOs, health care and educational establishments and public shelters for the elderly. • Foods of animal origin to be used for food donation, shall originate only from establishments approved according to Regulation (EC) No 853/2004, either they are donated directly by the approved establishment, or from a mass catering establishment that could have used the food as part of another food it has prepared. This provision does not relate to restaurants and other mass catering establishments, but these establishments shall only accept such food from approved establishments, in order to prepare them into dishes or other food. • Fruits and vegetables that do not meet the product quality requirements can be placed on the market without classification and at lower prices. Eggs that do not meet the Class A requirements can be sent to food processing, and the same applies to poultry meat that does

Country	<ul style="list-style-type: none"> - Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements 	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
		regards the activities of food donation/food redistribution, they do not integrate any text specifically addressed to these activities and should not be considered as guides that adequately cover the unique aspects related to these activities.	<p>not meet the quality classes criteria. Eggs, poultry meat and other processed meat products discarded by the food industry can be sent to biofuel plants, minimising food waste.</p> <ul style="list-style-type: none"> • Value Added Tax Law (95 (I)/2000): a reduced rate of 5% of VAT applies to the supply of food for human consumption, with the exception of alcoholic beverages, beer, wine and soft drinks, 0% of VAT for COs to export food outside of EU as part of their humanitarian, charitable or teaching activities. • A circular from the Ministry of Finance makes a distinction on the applicable VAT rate between food losses and food supplied free of charge. • Article 9-1(f) of Income Tax Law of 2002 (118(I)/2002): "Tax deductible expenses" include donations or contributions for charitable purposes to the municipal authorities, or any approved charitable organization. These donations are fully deductible, as long as they are made to "approved" COs.
Czech Republic	<ul style="list-style-type: none"> • NOT yet adopted a national food waste strategy. • The Ministry of Agriculture (MoA) supports food banks and charities distributing surplus food through grants (financial support for investments and operations). It also organises seminars and activities to educate food banks about food safety issues related to food redistribution. • The MoA and Food Banks encourage consumer awareness on the difference between the UB and BB dates through educative activities, leaflets and seminars. • The Ministry of social affairs is organizing the FEAD administration for the State. In connection with food banks, NGOs and social services providers, they distribute food and hygiene products to help the people. The funding goes to clients of social services. The distribution to the final beneficiary can be done only with registered social services providers. 	<ul style="list-style-type: none"> • The Czech Federation of Food Banks and the Confederation of Commerce and Tourism published guidelines clarifying aspects relevant for food donation and supporting implementation of the Act in practice. - Propose a model for a mutual agreement contract between donors and food banks an alternative to the creation of complicated contracts between donors and receivers). - Donor always responsible for the quality of donated food. When a FB accepts the donation, it is responsible for quality (except for issues connected with production) and for informing ROs/beneficiaries. • The Directorate of Finance issued guidelines explaining how to apply VAT when donating goods to food banks. 	<ul style="list-style-type: none"> • Food retailers and supermarkets with a surface of at least 400m2 must offer their food surplus to registered charities and food banks. The receiving organizations are allowed to refuse the products but the Czech Ministry of Agriculture offers partial financial support to help food banks deal with the additional product flow (Act No. 180/2016 amending Act No. 110/1997 Coll. On Food and Tobacco Products and on Amendments to Certain Related Acts). • A social organization, which receives and redistributes food, is considered as a FBO, independently of having received the food free of charge or not. The organization must be registered as a FBO and comply with food hygiene and safety legislation. • The Decree No. 137/2004 Coll. on hygienic requirements for catering services and on principles of personal and operational hygiene in epidemiologically important activities applies to food donation. It regulates the requirements for companies operating with cooked food, the conditions for distributing cooked food, the labelling of semi-finished meals, convenience foods, confectionery and cooked meals and finally the storage and serving of food at cool temperatures. • All FBOs, which operate with products that contain any animal origin parts have to be registered at Veterinary Control Agency. All FBs are registered for storage and distribution of animal origin food. • Hospitality, catering and food service sector: Czech hygiene guidelines are very strict, therefore donations from this sector are very rare. • Donor always responsible for the quality of donated food. When a FB accepts the donation, it is responsible for quality (except for issues connected with production) and for informing ROs/beneficiaries. • The organization distributing the donations is responsible for the "one step back, one step forward" strategy: always have the information about the donor and the beneficiary. Not necessary to document it to the beneficiary, but should be traceable by the FBO/food bank. • Food after the BB date can be provided and distributed according to Act 110/1997. They are allowed for donation and for commercial retail as long as the food safety and hygiene are

Country	<ul style="list-style-type: none"> - Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements 	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
			<p>guaranteed. These products must be visibly marked and separated from food that is not past the BB date.</p> <ul style="list-style-type: none"> • Information about foods must be provided on the packaging, in line with Regulation (EU) No 1169/2011. If this is not the case, it is possible to do so in an enclosed document, however information on allergens and UB dates must always be present on the label. All information considered mandatory according to Article 9 of FIC has to be in Czech to be acceptable by the final beneficiary. The conditions are described in the Principles of “Mandatory Food Donation”. • Act No. 235/2004 on Value Added Tax sets a zero rate of VAT on donated food, instead of the usual 15% paid on staple food.
Denmark	<ul style="list-style-type: none"> • Waste prevention strategy “Denmark without waste” <ul style="list-style-type: none"> - Involve all actors of the food supply chain and test new initiatives for redistributing food. - Provide funding to create and test new opportunities for FR • Think Tank on prevention of FLW (2019) will operate a voluntary agreement on a joint reduction target aligned with SDG 12.3 for the entire food value chain, from farm to fork. Members: representatives from national authorities, businesses, organizations, research, etc. • Each year, the Danish Minister of Environment and Food holds an International World Food Summit - Better Food for More People. The Summit reinforces efforts to reach the United Nations Sustainable Development Goals, adopted by all United Nations Member States in 2015. • A date marking campaign was launched afterwards to increase consumer and FBOs knowledge of UB and BB dates. 	<ul style="list-style-type: none"> • Several guidelines published by the Danish Veterinary and Food Administration give information on food acceptable for redistribution. In general, all foods fit for human consumption qualify for redistribution. <ul style="list-style-type: none"> - “Vejledning om sporbarhed – fødevarer” (food traceability and food donations) to support food businesses in preventing food waste without compromising food safety. Practical instructions + illustrative photos provide advice on how to assess whether food is fit for human consumption and therefore can be redistributed. - “How food business operators can avoid food loss e.g. in case of redistribution”: clarifies the meaning of “fit for human consumption”. - “Guidance No. 9236 on Food Hygiene of 29 April 2014”: addresses to all food businesses including actors which engage in food donation/redistribution, clarifies and exemplifies hygiene requirements for food, including food of animal origin, laid down in both EU food legislation and in Danish food legislation. - “How to avoid food loss at festivals”. Food can be donated if properly stored and not on display. It can be processed in retail or wholesale establishments before being served for people in need. • The “Guideline on Approval and Registration of Food Businesses etc.” apply to the transfer of food between food businesses and social institutions or directly to end consumers. It also lays out the 	<ul style="list-style-type: none"> • National standards are widely used in Denmark by food businesses within almost all sectors. Sections on redistribution have been added to several of these standards. • The Danish food safety legislation defines specific hygiene rules, such as temperature control requirements. • Any food business is responsible for the food safety of the food placed on the market, no matter the charge for the food. • Eggs may be sold/donated/redistributed to food businesses (retail as well as wholesale) and used in production of food after the 21 days after laying, if the eggs are undergoing sufficient heat treatment before being served/sold/donated to final consumers. • A social organization, which receives and redistributes food, is considered as a FBO, independently of having received the food free of charge or not. • Same documentation requirements for donation as for other supply of food between FBOs. Each operator must be able to trace food items “one step back and one step forward” according to Article 18 in the General Food Law. When COs donate to consumers, there is no obligation for documentation. • All FBOs active in the food chain in Denmark have to be registered with the Danish Veterinary and Food Administration (Order “Approval and Registration of Food Businesses etc.”) either by means of a registration or an approval. Retail businesses with limited activities are exempt from the requirement of registration. • To redistribute food, the CO is responsible in making sure that the information provided on the label follows the legislation. • Only required: information related to food safety, when donating foods. Information such as allergen information and the date mark shall be given (can be provided on a separate sheet), whereas the net quantity or the origin information is not required. The FBOs distributing the food to the final consumer shall make sure, that the consumer is informed that the food might have labelling errors on the packaging. • Retailers and other food business organizations are allowed to sell and redistribute food past BB date, as long as the consumer is aware of the date passing. • A donation or a charitable contribution to an organization endorsed by the Danish Tax authorities is a deductible tax expense within the limit of DKK 14,800. Donors can deduct an incurred expense in connection with donations for charitable purposes when the expense is an

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		<p>criteria to decide if a food business has activities of a certain continuity and a certain degree of organization and thus covered by the Hygiene Regulation (No 852/2004) and by the requirement of registration as a FBO with the Competent Authority. There is also a specific section on registration of food banks.</p> <ul style="list-style-type: none"> • The Danish Ministry of Taxation has defined guidelines on VAT reduction for FBOs donating surplus food to food banks. The “surplus goods” donated by retailers to food banks often assume a zero rate of VAT. 	<p>advertising expense (Section 8 (1) of the Tax Assessment Act). Individual tax benefits: donations to public benefit or COs can be deducted from the taxable income if the receiving organization is approved by the Danish Agency (Skattestyrelsen) or a similar authority in another EU- or EEA-state (Section 8 A and 12(2-4), in the Danish Tax Assessment Act).</p> <ul style="list-style-type: none"> • Denmark does not use the scheme for the financial assistance of market withdrawals of fruit and vegetables (Regulation (EU) 1308/2013, Article 34, 4).
Estonia	<ul style="list-style-type: none"> • Food waste prevention strategy is to be developed in 2020. Certain activities (surveys, studies, food donation rules) on national level have already been carried out. 	<ul style="list-style-type: none"> • Food donation guidelines to be published in early 2019 (under development by the Veterinary and Food Board). • In 2010, the Estonian Food Bank published a set of guidelines (translated from the Dutch Food and Consumer Board guidelines), allowing food charities to receive and redistribute food past the BB date. These guidelines represent a "silent agreement": food banks can apply them but no official state documents determine the rules concerning such food. 	<ul style="list-style-type: none"> • The Food Act of 1999 transposes EU laws of which Regulation 852/2004. It defines the hygiene and safety conditions and traceability for all food, including redistributed food. The registration of FBOs is required, including food charities who distribute food stored at ambient temperatures. For FBOs, including food charities, who distribute food stored at temperatures different from the room temperature, the approval according to Food Act is required. Self-check plans are compulsory for all FBOs to check their compliance to the food safety and hygiene requirements. • Value Added Tax Act (Käibemaksuseadus): Food donated to charities benefits from a zero rate of VAT as long as the donor “writes off” the products in a report by declaring its inability to sell the food for whatever reason.
Finland	<ul style="list-style-type: none"> • National Plan for Waste Management includes a roadmap to reduce FW and promote FD as an integral part of FWR by the end of 2019. • Companies such as supermarkets have made voluntary commitments to reduce food waste and food donation is one of the means to achieve this. • The FEAD funds are used to purchase food items in Finland. Food is distributed to 21 partner- organizations and these charities are in charge of redistribution of food to the most deprived through over 600 local organizations. Foods purchased include wheat and graham flour, canned meat, canned pea soup, porridge flakes, pasta, muesli, crisp bread, ready-made meal of pasta and milk powder. Food nutritional quality is one of the purchase criteria e.g. milk powder must be fortified with vitamin D. Donated food is distributed through the same organizations. 	<ul style="list-style-type: none"> • The Finish Food Safety Authority (EVIRA) national guidelines (Foodstuffs Donated to Food Aid, 2017) clarify food donation-related procedures, liabilities, hygiene and traceability requirements (cf. also last column): <ul style="list-style-type: none"> - Microbiological, chemical and physical quality, composition and other properties: food must be fit for human consumption and must not present any hazard to human health, and the labelling must not mislead the consumer. It is a prerequisite for operation that the FBOs take sufficient care in all their operations so as to ensure that the food, food premises and food storage, transport and handling conditions meet the requirements of legislation concerning foodstuffs. 	<ul style="list-style-type: none"> • The Finnish Food Safety Authority’s guidelines complement the Finish Food Act which itself determines food safety, food hygiene and traceability requirements. The Finnish law is enforced together with EU law, and, hence, strictly implemented. In its regulations on food hygiene, the Ministry of Agriculture defined storage temperature restrictions. • COs donating highly perishable foods or preparing meals must register to the municipal food control authorities. • Every FBO is responsible for the safety of the foodstuffs they manufacture, sell or convey. A FBO who donates food to food aid must describe the donation activity in their own check plan. • Traceability has to be at a sufficient level in order to be able to ensure food safety. • The same requirements are applied for all food products, whether sold or donated in Finland. Whether domestic food packages need relabelling or whether the packages come from abroad, the information must clearly state what the package contains. There are no requirements as to which language has to be used for the information given on unpackaged foods. The information can be given in Finnish and/or Swedish. • While donating products after the UB date is forbidden, both the donation and sale of products past their BB date are allowed, provided the food is safe for human consumption.

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		<ul style="list-style-type: none"> - All FBOs can donate foodstuffs to food aid. FBOs may donate food aid to consumers either directly or through COs. - Every FBO is responsible for the safety of the foodstuffs they manufacture, sell or convey. - Clearly state how the responsibility moves along the donation process. Provide information on implementing the 85/374/EEC Directive on product liability, together with the EU Hygiene Package. - Food controls. - Specific guidance regarding the cooling of meals: “An operator who offers self-service food to the customers must ensure that the food is served for not more than four hours.” Food cannot be served more than once but it can be donated while hot or donated to staff/to food aid organizations on the same day after cooling down (to 6 degrees in 4 hours). Requirements for donated food include a correct sensory state and the storage of the food on a serving station at a temperature of at least 60 degrees. - While the storage temperature restrictions published by the Finish Food Safety Authority (EVIRA)’s guidelines are more user- friendly than those in the regulatory framework, they both go hand-in-hand. - Placing a sign with the correct information next to a box of mislabelled products is enough to correct the faulty label and send the products for donation. However, in order to sell mislabelled products they need to be relabelled. Relabelling falls under the responsibility of the manufacturer. 	<ul style="list-style-type: none"> • The purpose of donating food to food aid is not that it should serve as a substitute for waste disposal.
France	<ul style="list-style-type: none"> • The National Pact against Food Waste defined the objective of halving food waste by 2025. • During the 2017 temporary General Assembly on Food (“Etats Généraux de l’Alimentation”), two national working groups, on food insecurity and on sustainable consumption patterns, were conducted 	<ul style="list-style-type: none"> • Several guidance documents outline the type of food which can be donated. Two sets of guidelines on surplus food donation in the context of restaurants, catering and food services were published by the Rhône-Alpes region (DRAAF), and are used at national level. Another guideline 	<ul style="list-style-type: none"> • Law 2016-138 on the “fight against food waste” sets out a hierarchy for food waste prevention prioritising redistribution of safe, edible food for human consumption. This Law obliges supermarkets that have a surface area of at least 400 m² to sign a food donation agreement with authorised charitable organizations. • A mutual agreement model for food donation between a retail company and a food aid association has been established as part of legislation on food donations and implementing

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	<p>with stakeholders from the entire food supply chain. Both working groups touched upon the topic of food redistribution.</p> <ul style="list-style-type: none"> Whereas most surplus food donations are oriented towards food charities, more recently new web platforms allow retailers and caterers to offer their surplus at a reduced price to anyone interested. Intermediate actors also facilitate transfer of food between donors and food charities. The French Ministry carries out food waste reduction campaigns every year, with an emphasis on educating consumers about the distinction between BB and UB dates. The FEAD funds are used to purchase food items in France, which are then distributed to charities based on their lists of needs. The charities are in charge of redistribution to the most deprived. The French government buys approximately 30 different sorts of products with FEAD funds. 	<p>document for FBOs was written in 2015: Guidelines for food donation. The city of Paris in collaboration with the Ministry of Agriculture elaborated best practices for Parisian caterers.</p> <ul style="list-style-type: none"> Quality and BB date: guidelines recommend food aid organizations to make case-by-case assessments, and to make sure of the quality of the food. All fresh, frozen or dry food items, except alcoholic beverages, can be donated provided they are in compliance with the date marking and date labelling requirements. In 2011, the French Federation of Food Banks elaborated, together with other NGOs, a Guide to Good Hygiene Practices in the distribution of foods by COs, validated by the French National Food Safety Agency and national competent authorities. It includes practical guidance to help operators carry out their activities, such as decision criteria to select food suitable for redistribution. The guide goes over the legislative and logistical aspects of food donation, clarifying the sanitary and food safety regulations proper to each sector of the food supply chain. In 2017, the Ministry of Agriculture issued a note on food safety and hygiene practices for food donation. This note, targeted towards food donors and food aid organizations, provides guidance on the legislative and regulatory context in terms of food safety for donations, and lists the categories of food that can be donated. 	<p>decree of December 2016. It lays out the respective roles and responsibilities of actors in ensuring safety, traceability and consumer information throughout the food redistribution chain. It also documents the transfer of ownership of goods between donors and receivers.</p> <ul style="list-style-type: none"> Regulation (EC) No 178/2002: traceability is mandatory for all operators of the food chain including food charities since 2005. To ensure the traceability of donations, donors must provide the COs with a document mentioning at least their name, the products' names and quantities. The Decree of December 2016 detailed the minimum requirements for the application of a recovery agreement for unsold produce. Retailers must normally donate products at least 48 hours before their UB date and only later if the charity is able to redistribute them. Supermarkets are responsible for sorting products acceptable for redistribution and that food charities can refuse products that they will not be able to redistribute. Food donors and food charities subscribe to liability insurance covering the damage that might occur within their sector of activity during storage, transport, distribution, etc. of donated food. The Law on Food and Agriculture (voted in September 2018, the associated ordinance should render the extension of the "fight against food waste" law mandatory by October 2019), Articles 12 and 15, extends the Law on fighting against food waste to mass caterers and to the food manufacturing sector: mass caterers and food manufacturers will also have to monitor their food waste quantities and donate their excess/unsold food products by setting up conventions with food charities. Food redistribution can be carried out at every step of the food chain, from the agricultural producer to retailers or caterers. Food charities are certified at national level to receive food donations and thus to deliver tax certificates that allow the donors to benefit from a tax break. The Decree issued on 20/07/1998 establishes the technical and hygienic conditions for the transport of food and the Decree of the 07/01/2008 defines the sanitary and technical standards for vehicles transporting food (with specific requirements for each food category). Decree of 21/12/2009 on health rules applicable to retail, storage and transportation of animal products and foodstuffs. Another memorandum published in 2018 defines the requirements for the health and safety accreditation of establishments handling animal-origin foodstuffs and passing them on to other establishments. A decree published in 1997 lays down the hygienic conditions applicable in social catering establishments, and gives guidance on the categories of food that can be recovered and redistributed. FBs and other COs may accept products labelled in a foreign language or with incomplete labels as long as the food information (or its translation) is accessible to the final consumer in the distribution centres. Foods past the BB date can be donated, while those past UB date cannot.

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			<ul style="list-style-type: none"> • Eggs have to be sold at the latest 21 days before the BB date. They cannot be redistributed after this period. • Food donations made to associations with a public general interest of humanitarian, educational, social or charitable nature within the country are not subject to VAT. The Ministerial Directive of the 14/02/84 exempts food donors from paying VAT on donated staple food. • Article 238 bis of the General Tax Code: a tax break of 60% of the donated value, with a cap of 0.5% of the company turnover. <ul style="list-style-type: none"> - If the tax break was not fully used during its first year because of the cap, it may continue over the next five years. The value of the donated food is equal to its net book value, meaning its original cost minus its depreciation. This tax credit system is referred to in the guidelines created for retailers on food redistribution to charitable organizations. - Also applies when the company provides delivery and storage of foods for donation. - If charitable organizations receive over 153 000€/year of tax-deductible donations, they must, according to the Finance Act No 87/571 of 07/23/87 on the development of sponsorship, hold certified accounts of these donations. - Extension of tax incentives for donations made by agricultural producers to new sectors. 1- dairy produce, 2- eggs and processed fruit and vegetables, 3- now working with the authorities to include the meat sector.
Germany	<ul style="list-style-type: none"> • The initiative of the Federal Ministry for Food and initiative Agriculture Too good for the bin! informs citizens about food waste and possibilities for food waste reduction. • The Federal Ministry cooperates with various partners, including German food banks. When drawing up a strategy to reduce food waste, the Federal Ministry involves the Federal Government and the ministries at regional level responsible for the matter. • The regional project of Bavaria, We save food alliance, launched in 2016, put forward 17 proposals for "rescue operations" in the food supply chain and supports measures that promote food redistribution, such as a logistical support project to make food charities more aware of when goods are available for pick-up. • The FEAD programme's priority areas do not target food redistribution, as it aims to support the social cohesion and social integration of persons at risk of poverty and social exclusion. 	<ul style="list-style-type: none"> • "Guidebook on donating food to social welfare organizations - Legal aspects", June 2018, published by the Federal Ministry for Food and Agriculture. <ul style="list-style-type: none"> - Defines surplus food. - All product groups (e.g. fresh fruits and vegetables, canned food and frozen food) can be donated as long as these products are considered safe for human consumption. - Defines food Cos (as facilities that distribute food to socially deprived people) - Food COs and redistribution entities are viewed FBOs; have to commit to food safety requirements and must monitor and document the products they receive. - Guidelines do not contain detailed specifications for the "re-labelling" of individual foodstuffs. Food donors assess, on a case-by-case basis, how to provide the required information to the consumer. • The German Environment Agency published Guidelines on the Prevention of Food Waste in the 	<ul style="list-style-type: none"> • As the ROs are legally handled in the same way as common FBOs, they have to comply with Food Law to the same extent. There is NO special legislation on redistribution activities. • The German Civil Code (BGB) and Product Liability Act govern any claims made about personal or property damage due to a product defect. Producers and retailers are liable for any damage caused by food. When producers or retailers cannot be identified, the food redistributor carries the responsibility. However, the German law on inheritance and gift tax, applies when surplus food is donated free of charge, complicating liability issues. • For donations, producers must present a proof of exoneration, guaranteeing the safety of the product. If retailers do not communicate about a product placed on the market (including food donation) past the BB date, they can be liable for intent negligence. If they purposely omit information, they can be liable for material defect. The German Food Bank is in an equivalent situation with regard to its users, and the German Civil Code applies in that case. • National Food Hygiene Ordinance (LMHV) in the version promulgated on 21 June 2016 (Federal Law Gazette I, p. 1469): <ul style="list-style-type: none"> - Addresses general hygiene requirements for the manufacture, treatment and supply of food. - Addresses specific food hygiene issues and the transposition and implementation of EU food hygiene legislation. - Easy to understand, visible and permanent labelling in German language. - For food redistribution, donors have to fulfil minimum legal requirements as long as they pass on the correct information to the RO.

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		<p>Catering Sector in 2016. While containing a wide range of information on FWP, the guide touches upon hygiene regulations for the catering sector, and also provides tips for FR. It encourages the donation of surplus food as long as it complies with the appropriate hygiene measures.</p>	<ul style="list-style-type: none"> • Animal Food Hygiene Ordinance in the version promulgated on 18 April 2018 (Federal Law Gazette I, p. 480): addresses hygiene requirements for the manufacture, treatment and placing on the market of certain food of animal origin defines foodstuff of animal origin and lists the requirements for the supply, production and treatment of foodstuff of animal origin. These requirements also apply to food redistribution. • EU and German provisions require packaging to contain accurate, clear and easy to understand information in German language that is easily visible, clearly legible and where appropriate indelible. • Donating foods past UB date is illegal in Germany, but foods with an expired BB date can be redistributed as long as the food was properly stored and is considered safe by the donor. The passing of the product's BB date must be indicated in a clear and intelligible matter when donating such product. • Eggs must be stored separately from other food. Eggs cannot be redistributed beyond 21 days after being laid. After this date, eggs can only be passed on to consumers in a processed, fully heated form. Unlabelled or damaged eggs may not be donated. • Free donation of foodstuff shortly before its expiration date results in a zero rate of VAT (for this rule to be applicable, the donation must be made for charitable purposes) and turnover tax is waived. A donation receipt may not be issued. • Income Tax Act (EStG §10b) and the Corporate Tax Act (Section 9): donations in cash and donations in kind are tax-deductible expenses, within the limit of 20% of the corporate's income or 0.4% of the company's total sales, wages and salaries spent in the calendar year.
Greece	<ul style="list-style-type: none"> • National Waste Prevention Strategic Plan (2014) by the Ministry of Environment and Energy (with other ministries): <ul style="list-style-type: none"> - FW prevention priority - Municipalities and bodies for Solid Waste Management (FODSA) facilitate FD locally - Guidelines for NGOs and other bodies (food banks, social grocery stores) on FD will be developed. • Draft Memorandum of Understanding on liability issues written by Boroume (CO organizing food redistribution throughout the country). The Memorandum of Understanding is not required by the law. Both the donor and receiver must sign a transmission slip to provide evidence for food safety at the time of the donation. • The competent authority for the FEAD programme is the Ministry of Labour, Social Security and Social Solidarity. FEAD is implemented by decentralized procurements of food and basic material for assistance. FEAD fund can support activities related to the collection, transport, storage and distribution of food donations. It serves to buy food items which are then handed out to charity organizations. 	<ul style="list-style-type: none"> • EFET (Hellenic Food Authority) has issued national hygiene guidance documents for many types of food businesses, though none specific to food donation has been developed yet. • Since 2017, food products past their BB date may be donated on a case-by-case basis. NO additional rules or guidelines are in place at the moment. Food Banks have the right by law to deliver foodstuff after the BB date, but <u>they never do it</u> due to the confusion between BB date and UB date by the final consumers who might make any complains to the food companies. 	<ul style="list-style-type: none"> • Regulation 178/2002: it is a shared responsibility between the different actors of the food chain. No specific provisions are in place for food donation. • FBOs which donate food must comply with the EU Hygiene Package requirements. • Since 2017, food products past their BB date may be donated on a case-by-case basis. • Depending on the nature of the food, different authorities are responsible if a food safety issue arises on a case-by-case basis. No additional rules or guidelines are in place at the moment. Food Banks have the right by law to deliver foodstuff after the BB but they never do it due to the confusion between BB and UB date by the final consumers. • Law 4238/2014: Food donations are not subject to VAT, apart from specific food products subject to consumption taxes. The VAT exemption is valid only when food is redistributed to exclusively serve or relieve vulnerable social groups. • Donation for charitable purposes is foreseen under two Ministerial Decisions, in the cases of imposed infringements to illegal fishing activities and seizing catches. Infringed catches cannot be sold but can be offered to charitable organizations, as they are safe for human consumption.

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Hungary	<ul style="list-style-type: none"> • Food donation NOT included in FW prevention strategy • A regulation on producing and marketing products and on the food safety conditions in the catering and hospitality sectors was issued in 2011. It contains rules on food storage, food hygiene, labelling and freezing • Hungary provides food and basic material assistance through its operational programme, and funds from the FEAD programme are specifically used to finance projects which provide food assistance to people in need. The food that is redistributed must comply with current food safety requirements and have an expiration date of at least three months from the date of manufacture. 	<ul style="list-style-type: none"> • The Hungarian Food Book (Codex Alimentarius Hungaricus) contains guidelines on food quality, food labelling and food safety requirements for certain categories of food. • Good Hygiene Practices (GHP) documents as set in Regulation 852/2004, targeting FBOs. No special GHP document has been created for food charities yet, but the existing guidelines cover a broad area of the food sector (catering, hospitality, egg products, packaging etc.). 	<ul style="list-style-type: none"> • The Law on food chain and its official control grants the primary responsibility for food safety to the FBO at all stages of the food chain, in line with the requirements of Regulation 178/2002/EC. The liability is however shared between actors along the food supply chain. • A regulation on producing and marketing products and on the food safety conditions in the catering and hospitality sectors was issued in 2011. It contains rules on food storage, food hygiene, labelling and freezing. The Ministry of Human Resources also issued a regulation on nutrition and health regulations for public catering. Neither regulation specifically addresses food redistribution. However, given that food redistribution falls within the scope of catering and hospitality, they are applicable. • A sticker label in Hungarian is added to any imported pre-packaged food with its original label in a foreign language. This sticker contains all information stated in the Hungarian labelling requirements, and must be added to the product by the foreign producer, exporter, importer or distributor before the product reaches the consumer. • Redistribution of food past the BB date is not authorized. • Hungarian VAT Act grants an exemption on food donations made to public use organizations. • Article 7(z) of the Corporate Tax Law grants a tax deduction of 20% of the amount of the donation. An additional 20% can be deducted in the case of long term donation agreements (at least 3 years). The ceiling for deductibility is the amount of pre-tax profit. The recipient of the donation has to be a public use organization and issues a tax credit statement about the donation(s). • Producers' organizations allowed the withdrawal of fruits and vegetables from the market for crisis prevention and management. COs and foundations approved by the Member States can use these products to assist people in need, as recognised by national law.
Ireland	<ul style="list-style-type: none"> • Food donation included in the FW prevention strategy. • The Retail Action Group brings together five of Ireland's largest retailers to work towards reducing food waste in the retail sector and to support the donation of food for redistribution collectively. • FEAD does not directly support food redistribution in Ireland as there continues to be a lack of clarity around the practical application of Article 26 in Regulation (EU) No 223/2014 on the Fund for European Aid to the Most Deprived. 	<ul style="list-style-type: none"> • The FSAI published Food Donation Guidelines: <ul style="list-style-type: none"> - Define relevant actors and detail their roles: donor organizations, front-line organizations/charity organizations (CO), back-line organizations/redistribution organizations (RO) – also called "food banks" in some Member States - Specific guidance per supply chain actor - Food use hierarchy - Note 18: Food can be redistributed after its BB date. - Traceability requirements per supply chain actor • FSAI Guidance Note 18 referring to the BB date: "Shelf-life Determination", 2018 • The Irish Environmental Protection Agency (EPA) also provides guidance on the food use hierarchy, 	<ul style="list-style-type: none"> • The Food Waste Charter aims to achieve 50% reduction in food waste by 2030 and to provide a collective commitment for people, businesses and communities. • Food may be donated by food manufacturers, caterers, retailers and other types of food businesses once the food is in an acceptable condition and where a UB date is declared, the food is within this date. Food which has gone beyond its BB date may be donated provided that it is in an acceptable condition and is handled safely. • Donors are responsible for food safety up to the point of donation, after which charities become responsible. Each charity partner is responsible for food safety within its own organization. • Product liability lies with the food donor until the point of collection by the community organization/food bank. Once accepted, the liability lies with the charity or food bank until the product is passed on to the end user or the customer. • Food banks, food donors and charities are all responsible for the implementation of the Hygiene Package within their own organizations. • Information requirements for prepacked foods: The same requirements apply for food redistribution as for business-to-business sales. The commercial documents referring to the food provide all the necessary information.

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		and information for businesses through its communications.	<ul style="list-style-type: none"> • The following information must appear on the external packaging of prepacked foods available on the market: name of the food, BB or UB date, any special storage conditions and/or conditions of use, the name, business name and address of the FBO. • For food redistribution cases, when the food is not intended for final consumers or mass caterers, the FBO supplying the food must ensure that the other businesses are provided with sufficient information to enable them, when appropriate, to meet all food information requirements. • All of the mandatory labelling information must be transferred onto the repacked foods. Restrictions are in place for the repacking of foods of animal origin such as meat, fish and cheese. Charities wishing to repack these foods are advised to first contact the Food Safety Authority of Ireland (FSAI). Any organization, which changes the nature of the food product, is responsible for its relabelling. • Food information is in English or in Irish and English. Information in other languages may be included in addition to English. • Info on allergens must be available in written form near the food, in such a way that consumers do not have to specifically ask for it. This written form can consist of a wall chart listing all foods being handled/served, or it can be written in front of the food being served. • Food can be redistributed after its BB date. In Ireland food past the BB date may be suitable for use as long as the storage instructions have been adhered to and the packaging is intact. However this food should be assessed on a case-by-case basis. • Ireland Tax and Customs. 2017: A zero rate of VAT applies to the free supply of most food stuffs.
Italy	<ul style="list-style-type: none"> • National Food Waste Prevention Plan (PINPAS) <ul style="list-style-type: none"> - Measure FW at source and recover surplus food through donation. - Donation of unsold food products is one of the ten priorities. • Milan Food Policy Plan aims for a 50% reduction in food waste by 2030 with the help of local actors. Guidelines call for the recovery and redistribution of food losses, for a more rational use of packaging, etc. Food waste initiatives, such as a tax reduction on food donations, encourage food businesses to donate their surplus food. • The City of Milan and five other cities are at the heart of an initiative to reduce the taxes paid on food donations. In the first year of the project (2018), a 20% reduction applied to the waste tax paid by food businesses (supermarkets, restaurants, canteens, producers etc.) that donate their food surplus to charities. In the second year, the tax reduction could reach 50%. • The “Round Table for the fight against food waste and for food aid” has created a national procedure to identify the steps that actors have to follow to donate, transform, and distribute transformed products. 	<ul style="list-style-type: none"> • “Manual of Good Practices for Charitable Organizations” developed by Caritas Italiana and Fondazione Banco Alimentare Onlus and validated by the Italian Ministry for Health, under Article 8 of Regulation (EC) No 852/2004 on the hygiene of foodstuffs: <ul style="list-style-type: none"> - Clarifies legal requirements. - Provides examples of correct hygiene practices to help charitable organizations recover, collect, store and distribute food. • The Italian food donation guidelines give a general definition of the actors involved and of the food redistribution chain. 	<ul style="list-style-type: none"> • Law no. 166/2016: <ul style="list-style-type: none"> - Aims to reduce waste for each of the stages of production, transformation, distribution and administration of food products, pharmaceuticals and other products - Encompasses the definition and description of surplus food and it defines a hierarchy for its use. The first priority is to prevent food surplus generation and the second priority is to recover food surplus to redistribute for human consumption. Defines food surpluses as “edible products, which have not been sold or have not been placed on the market because of different reasons”. - Established the National Consultative Round Table involving relevant public and private actors of the food supply chain to foster discussions amongst others on food recovery. Within the National Round Table, the National Observatory collects and harmonises data on surpluses, recoveries and food waste. - Article 2: clarifies the definition of operators, which regularly distribute food. It is possible to donate food not only to COs, but also to public agencies and private entities that have a non-profit or civic purpose. - Article 2: clarifies the difference between BB and UB date. Products beyond minimum conservation limits can be donated, if the integrity of the packaging is ensured.

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	<p>The Ministry of Agriculture is currently examining the legal aspects of this procedure.</p>		<ul style="list-style-type: none"> - Article 3: unsold or withdrawn food surplus with non-correct labelling or packaging can be donated as long as it is in line with mandatory labelling and sanitary rules. The imperfections allowed do not extend to an error in date marking or the presence of allergens. All information defined in EU Regulation 1169/2011 need to appear on food labels. - All actors, donors and charitable organizations shall abide by the General Food Law and information to consumers. Article 5 specifies that “donors must provide good operating practices to ensure the hygienic safety of donated foods. Donors have to make a selection of foods to be donated according to quality and hygiene requirements. Donors must keep the products that are donated separate and traceable”. - Article 13 incorporates the Good Samaritan Law and applies the provisions to a wider range of beneficiaries: public entities and private entities with civic and social objectives that promote and carry out activities of general interest, including the entities referred to in Article 10 of Legislative Decree no. 460 (O.N.L.U.S Legislative Decree). - Article 16 and 17 simplify national regulations regarding donation and provide fiscal incentives for donations. Municipalities can reduce producers’ taxes on waste if they donate their food surplus to COs. • "Good Samaritan Law" provides legal protection from possible litigation arising from donated surplus food. While organizations engaging in food redistribution activities are FBOs, this law specifies that, with regards to liability, non-profit organizations carrying out free distribution of food products to those in need (O.N.L.U.S) have an equivalent status to that of final consumers. Food donors are therefore only liable towards the recipients of the food (ROs or charities, as defined in Law no. 460) and relieved of their liability with regards to the final beneficiaries, with the exception of claims based on gross negligence. • The Stability Law (No. 147/2013) confirms the special status of COs and sets out essential safety requirements for food donation. In compliance with the Hygiene Package, ROs and charities are recognized as FBOs, which must meet all required standards of preservation, transport, storage and use of food, as well as obligations relating to traceability and recall (as specified by the General Food Law). • The legislation on VAT, recently amended with the Laws no. 166/2016 and no. 205/2017: food surpluses donated to COs are exempted from VAT since they are considered as “destroyed”. A monitoring procedure is in place. • In the scope of Regulation 1308/2011 and Rules of Embargo, Italy defined a regulatory framework for charitable organizations and for operators who regularly donate perishable fruit and vegetables. • Ministerial Decree n. 9084 also provides for the possibility of donating products withdrawn from the market. In the case of a market crisis, the Italian government would support the transformation of fresh products into non-perishable products to increase fruit and vegetable donations. A national fund could finance the costs of the food transformation.
Latvia	<ul style="list-style-type: none"> • Food donation NOT included in FW prevention strategy. • There is no national strategy for food redistribution. 		<ul style="list-style-type: none"> • Currently, it is forbidden to donate or sell food past its BB or UB date.

Country	<ul style="list-style-type: none"> - Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements 	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
	<ul style="list-style-type: none"> • FW: Ministry of Environmental Protection and Regional Development (VARAM) • Redistribution: Ministry of Agriculture • A survey conducted by the Ministry proved that consumers are willing to receive food past the BB date as a donation, or to purchase the food if it is at a discounted price. The results of the survey should be used for the purpose of the amendments of the date marking regulation. 		<p>The Ministry of Agriculture is developing amendments to the current Regulation, to pave the way for the development of regulations to allow the use of food after the BB date.</p> <ul style="list-style-type: none"> • Rules No. 742 regulate the use and destruction of food products, including foodstuffs unfit for distribution. • Food Chain Supervision Act Amendments gives to the Cabinet of Ministers the authority to issue national regulations which will stipulate that certain food groups can be donated past the BB date within a specific timeframe.
Lithuania	<ul style="list-style-type: none"> • The National Food and Veterinary Service (SFVS): inform the public and FBOs on FW reduction & information material on donating surplus food published for FBOs. • A Coordination Working Group on the Reduction for Food Waste Prevention and Management is currently discussing the application of tax reliefs or compensation of costs incurred in the case of food donations. The working group is currently working on proposals for specific legislative and organizational solutions, and will submit them for discussion at Governmental meetings. • The FEAD funds provide non-financial assistance to the most deprived in all 60 municipalities. In 2017, the Lithuanian Food Bank used these funds to hand out food packages. It distributed packages on six occasions throughout the year, adding up to approximately 400 thousand packages and reaching roughly 70 thousand people. 	<ul style="list-style-type: none"> • SFVS issued a national “guideline for handling food for charity” clarifying legislative requirements. <ul style="list-style-type: none"> - Provides lists of products that can or cannot be donated. <i>Foods unfit for donation include products past their UB date, alcoholic beverages, homemade food products, seafood (clams, crustaceans), etc. Food products eligible for donation include prepacked food past their BB date (donated within a timeframe determined in the guideline), products that do not meet quality and/or marketing standards, products that have labelling errors, packaging damage or that were confiscated or collected from an accident site.</i> - Traceability requirements. - The liability can be defined in a written agreement between retail companies and food aid associations in certain cases. - 0% VAT on donated food. 	<ul style="list-style-type: none"> • Food banks and charitable organizations can repackage or sort food, provided that all mandatory food labelling information defined in Regulation (EU) No 1169/2011 is provided to the final consumer. • Food that has passed its BB date can be donated as long as it is in accordance with the timeframe defined in the SFVS guidelines. • No specific national requirements exist to ensure the safe redistribution of eggs at the moment, but it is included in the foreseen amendments of the Guidelines. • All donors must ensure that their traceability systems consider donations in case of product recalls. • The VAT rate is set at zero for donated food products in Lithuania. • The application of tax reliefs or compensation of costs incurred in the case of food donations is under discussion.
Luxembourg	<ul style="list-style-type: none"> • A National plan for waste and resource management (PNGDR) lays out objectives to prevent food waste, and to achieve a 50% reduction of food waste by 2022. It sets the policy framework on food waste, including on food donation, for the coming years. In the plan, food donation is a key measure to reduce food waste and support is offered to organizations facilitating or collaborating for food donation. The plan stipulates that when food waste cannot be prevented, leftover food should be kept/stored in such a way that allows its redistribution. • Food Waste Taskforce coordinates national action on food waste between all governmental actors and other stakeholders. • FEAD funds is used for the purchase of food and of basic hygiene goods. 	<ul style="list-style-type: none"> • The Agency for Safety and Quality of the Food Supply Chain published checklists on food hygiene, to translate food hygiene rules in easy-to-use checklists for food operators. These checklists are also used during controls. 	<ul style="list-style-type: none"> • Food ROs have to register as food business operators, and comply with food hygiene and food safety norms. • To ensure the traceability of donations, a document accompanying the donated food must carry the following information: product name, date of the donation and the name and address of the donor and receiving entity. • The liability is shared during the food redistribution process: supermarkets are liable until the food is picked up, and the food RO becomes responsible for it afterwards. There are no official mutual agreement models for liability though a guidance document mentions there should be. • The Food Regulation 852/2004 is entirely applicable as it is, and national regulations define penalties in case of non-compliance to the requirements. • Prepacked food not intended for the final consumer must carry all product information on its packaging or on a separate sheet attached to the product. Where a prepacked item consists of

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			<p>two or more individual prepacked items containing the same product and these are separated, each individual item must be relabelled.</p> <ul style="list-style-type: none"> • Donation and commercial retail is allowed for food past its BB date as long as the final consumer is aware of the date passing.
Netherlands	<ul style="list-style-type: none"> • The primary goal of the national strategy is to prevent the generation of food waste. One way to achieve this is the donation of food surplus to food banks, which is explicitly mentioned in the national strategy. • Taskforce “United against Waste”: prevent the generation of FW and facilitate food redistribution by providing more flexibility to FBOs including food banks, within the current regulatory framework. Brings together knowledge bodies, the government and all actors of the food supply chain, and sets the reduction of food waste in the national agenda since its creation in 2017, guided by the food use hierarchy. • Cooperation between the Alliance for Sustainable Food and the Dutch Association of Food Banks. Significant contribution in making FBOs aware of the possibility to donate their surplus food to food banks. The Dutch Alliance on Sustainable Food – a cooperation of six branch organizations that cover the whole food chain – has also had strong focus on reducing FW and reusing secondary resources since 2013. The Dutch government – as founder of the predecessor of the Alliance – works together with the Alliance and its members and has, for instance, encouraged the cooperation between the Alliance and the Association of Dutch Food Banks. • FEAD funds are not used for food redistribution in the Netherlands. Instead, the objective of the operational programme is to reduce the social exclusion of elderly people with a low disposable income. 	<ul style="list-style-type: none"> • The Netherlands Food and Consumer Product Safety Authority (NVWA) issued a national guideline (NVWA Informatieblad 76, 2015) concerning the food safety of all food to be redistributed by charitable institutions and organizations. <ul style="list-style-type: none"> - States that unfit or unsafe food should not be accepted. - Includes a non-exhaustive list of foods that can be used as a guideline to examine whether or not foods past their BB dates can be accepted. - Defines activities for redistribution. - Defines a charity institution as an institution that collects food to be redistributed directly to beneficiaries. A CO is defined as a non-profit humanitarian organization that provides food to people in need. - Handling of surplus food, such as sorting and portioning, can only be done in a suitable - well equipped and clean – area. - For the case of FD, a more relaxed form of traceability can be applied as long as it is in line with food safety regulations. - Perishable food products such as food of animal origin have to be stored at the prescribed temperature. These products should be added to the food packages at the latest possible moment, so just before the food package is handed over to the receiver. - If asked for, the charity institution or organization has to be able to give the desired information. This information should be given by the donor when the donated food is delivered. - Food banks are entitled to decide whether to accept food products that are missing a label. In any case, the missing information must be available to the food bank in writing, on a 	<ul style="list-style-type: none"> • Foodstuffs that have passed the BB date can be donated from the legal point of view, but the food banks can choose whether or not to accept such food. If they choose to accept it, they also assume responsibility for quality. Furthermore, retailers can sell food products that have passed their BB date as long as the food has normal characteristics and is safe for human consumption. They also take over the responsibility for food safety and hygiene from the producer or packaging entity at this point. The final consumer must however be clearly informed of the product’s extended shelf life. • In accordance with applicable legislation, an FBO is liable for product quality and safety until the end of the product’s expiration date. The food bank, however, assumes product liability related to quality and safety in the case of products redistributed after the BB date. • In order to facilitate the redistribution of surplus food destined for another country and hence labelled in a foreign language, the Dutch Food Safety Authority has accepted that such surplus food be accompanied with a leaflet in Dutch to help food banks and other COs inform their clients correctly. Thereafter, it is the responsibility of the receiving organization to accept the food products labelled in a foreign language. In this way, safe edible food, which would otherwise be wasted (due to wrong labelling), is made available for redistribution. • When food is no longer suitable for sale and is donated, it can be entered as a cost item. As such, the basis for VAT collection will lapse, and the VAT rate for these products reduces to zero. However, the company has to take into account the threshold of 227 € (excl. VAT) per year per food bank. If this threshold is exceeded the company will have to correct the previously deducted VAT related to the donated food. • The donation of food free of charge gives right to a corporate tax deduction: 100% of the donation is deductible as long as the food is no longer suitable for the market and the value of the donation stays within the limit of 50% of 100 000 €.

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		<p>document attached to the product. The final consumer must receive all information in writing when he receives the product.</p> <ul style="list-style-type: none"> • Food Safety Handbook (Association of Dutch Food Banks), including all aspects of redistribution: <ul style="list-style-type: none"> - Defines 4 categories of foodbanks with regard to their ability to maintain the cool chain. - Describes categories of products accepted for donation. - Donors should portion their food surplus in the desired portions. - The food bank's board is responsible for food safety, from the moment of receipt until the product is redistributed to the client. The board appoints a member who is ultimately responsible for food safety and coordination for daily activities. The Association of Dutch Food Banks has specific insurance to cover possible reputation damage of donors. - The Association set up a certification scheme for food banks and regional distribution centres, with the help of an inspection bureau. - Food products in foreign language be accompanied with a leaflet in Dutch to help food banks and other charitable organizations inform their clients correctly. 	
Norway	<ul style="list-style-type: none"> • Food donation included in the FW prevention strategy. • Voluntary agreement of 50% food waste reduction by 2030 between the Norwegian government and the Norwegian food industry singles out amongst others food donation. The agreement includes paragraphs on contract partners' responsibilities, both for FBOs and the authorities. 	<ul style="list-style-type: none"> • NO national legislation for food donation. Food Banks Norway is developing guidelines according to this (or charities and supermarkets interested in redistributing surplus food). 	<ul style="list-style-type: none"> • NO national legislation for food donation. • NO official definition of food bank activities or license requirements to operate as a foodbank. ROs and COs have to register as FBOs, and comply with food hygiene and food safety norms as well as food information requirements to consumers. • Norway does not have national food legislation that expressly prohibits redistribution of food after the BB date, but distribution after UB date is not allowed. • Food donations follow the same labelling requirements (including language requirements) applicable to food producers and food retailers. • Donated food falls under the scope of "waste". Food donors benefit from a VAT exemption on donated products provided that the food is redistributed to charity.
Poland	<ul style="list-style-type: none"> • National Waste Management Plan 2022 and Regional Plans (including food waste prevention programmes): <ul style="list-style-type: none"> - Foster FW reduction and public awareness on FWP and proper management of FW. 		<ul style="list-style-type: none"> • FBOs including food banks and other charities are obliged to fulfil the requirements set in the EU Hygiene Package (especially Regulation 852/2004, Regulation 853/2004 or Regulation 178/2002). The national law defines penalties in case of non-compliance of hygiene regime e.g. Act on Food Safety and Nutrition (2006), Act on Food of Animal Origin (2005) and implementing

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	<ul style="list-style-type: none"> - One goal: establish new food banks. • FEAD: The most deprived people, individuals and families, who meet specific income criteria are provided with food packages and served meals as well as accompanying measures that include workshops on food preparation in order to prevent its waste, home budget management or other activities empowering end recipients. • There are currently four partner organizations on national level: Caritas Poland, Polish Federation of Food Banks, Polish Red Cross and Polish Committee of Social Assistance. Moreover, there are ca. 100 regional organizations and ca. 2 500 local organizations delivering food directly to end recipients. An intermediate body (National Centre for Agriculture) is responsible for purchasing food within the public procurement procedure. Within subprogramme 2017, ca. 1 400 000 end recipients received food aid. 		<p>acts. Redistribution organizations are obliged to ensure the safety of the food they receive, i.e. its receipt, storage and distribution in accordance with the requirements of food law.</p> <ul style="list-style-type: none"> • The food cannot be marketed after its date mark (UB, BB). • Food banks and food charity organizations are obliged to be registered or approved. • Food labelling is regulated by the Law on Commercial Quality of Agricultural and Food Products, by the Regulation on the labelling of particular types of food and by the Act on Food Safety and Nutrition (2006). Relabelling is forbidden for redistributed food and for any other food for that matter. Redistributed food cannot be sold in commercial retail: it must be given to people in need by Cos. • Act of 11 March 2004 on goods and services tax: VAT exempt on food donation. • Article 86(8)(3) of the VAT Act: Donors will not lose the right to reclaim input VAT on purchased food which is subsequently donated. • Amendment of the Act on Personal Income Tax: food donations can be treated as tax-deductible costs or can be deducted from a taxable basis (up to 10% of the taxable income).
Portugal	<ul style="list-style-type: none"> • National Strategy and Action Plan to Combat Food Waste 2018-2021. Objectives: <ul style="list-style-type: none"> - diagnose, evaluate, monitor - identify good practices - systemize measurement indicator - involve civil society - develop e-platform - measures to reduce FW - general hygiene requirements and responsibilities of donor and receivers • A technical note issued in 2018 by the National Authority for Food and Animal Health (DGAV) in the framework of the National Strategy to Combat Food Waste that clarifies retailers may choose to keep the product that past BB date for sale for a longer period of time if there is no safety risk and consumer is informed about the exceeded BB date. The same applies for donated foods as long as there are no signs of alteration. • Food waste is also integrated as one of the seven core actions in the Action Plan for the Circular Economy in Portugal. • The National commission to fight food waste: <ul style="list-style-type: none"> - Established a voluntary agreement to create specific points of sale for products at risk of waste. - Launched campaigns to clarify date marking. - Organized clarification sessions to specific economic operators. - Includes several departments of public administration (Environment, Economy, Education, Health, Food, etc.) coordinated by the Ministry 	<ul style="list-style-type: none"> • Guidance documents elaborated by DariAcordar, ADSE and DGAV addresses handling, conservation, transport issues for food donation and the responsibilities of the actors concerned in relation to food safety and liability: <ul style="list-style-type: none"> - Types of foods and meals that can be donated: all cooked meals from the day, but some products require extra attention. - Date marking and BB/UB date. - Liability for donated items lies with the receiving entity. After the donation, the donor is free from any responsibility, except in cases where food safety concerns arising are linked to the production process or earlier step in the food supply chain, and their own system cannot provide evidence on the safety of the donated food. - Guidance on the appropriate hygiene procedures to follow during the storage, transport and distribution of donated food to be adopted by the different FBOs. • Another document details the procedures to be adopted by restaurants and catering services. It provides guidance for the selection of products that can be donated: for example, products that remained in the kitchen can be donated, while 	<ul style="list-style-type: none"> • ASAE's technical note No 01/2014 on the Donations of Foodstuffs: The traceability of products is maintained at all times, especially regarding the place of origin and amounts of donated food. • The receiving agency must keep an up-to-date register of all accepted products. • A zero rate of VAT on food donations made to specific entities when those goods are delivered to people in need. • Article 62 of the Portuguese Tax benefit Code: food donations may be deductible from the taxable income basis plus 20%, 30% or 40% depending on the type of receiving institution, with the limit of 8/1000 of the turnover. The enhanced tax deduction is equal to the adjusted tax basis of the products at the moment of the donation, plus a certain percentage.

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	<p>of Agriculture and includes the participation of the Portuguese Federation of Food Banks.</p> <ul style="list-style-type: none"> • Voluntary agreements between retail sector and civil society associations for FD. These actions were supported by the Food and Economic Safety Authority (ASAE), and in some cases by the local administration, providing information and training in hygiene and food security to these organizations. • Agreements of the Portuguese Federation of Food Banks with social institutions. • The Zero Waste Movement aims to overcome the common misinterpretations and lack of knowledge of the General Food Law in terms of liability and responsibility, by developing guidelines and best practices. 	<p>there are precautions to take if the items were displayed or in contact with the public (e.g. period of display). Foods that contain raw or uncooked ingredients or seafood cannot be donated.</p>	
Romania	<ul style="list-style-type: none"> • The National Waste Management Plan (PNGD) (5 January 2018): <ul style="list-style-type: none"> - Contains information about FW generation & management. - Contains the National Programme for the Prevention of Waste Generation. • According to the amended law (no 200/2018), the donors may participate voluntarily as partners in the activities and campaigns proposed by the authorities and/ or may initiate their own informative actions in the spirit of this law. • Romania provides food and basic material assistance through the FEAD operational programme, which aims to provide food to those most in need, as well as school supplies to children in difficulty. 		<ul style="list-style-type: none"> • Law no. 32/1994 on sponsorship: (general) defines sponsorship and donation. • “Food waste” Law no. 217/2016, amended by Law no 200/2018, took effect Feb 2019: <ul style="list-style-type: none"> - Includes the donor, receiver and final consumer definitions. - Retailers are obliged to donate food to charities. - Allow FBOs to choose which actions to take: awareness and information campaigns, price discounts or donation. - Donors provide annual regulatory reports on plans, actions and results. - Government Decision no. 51/2019 stipulating the rules for applying Law no. 217/2016: measures on each stage of the food supply chain according to the hierarchy of prevention; the list of food products which are forbidden for donation; the list of perishable agro-food products which can be donated to ROs in order to be prepared and served to the final consumers; registration procedures, reporting rights; obligations for both donors and receivers. <p><i>Are forbidden from donation: vegetable juices and unpasteurized fruit; pre-cut vegetables and fruits; germinated seeds; as well as alcohol. The following perishable agro-food products are allowed to be donated only to receiver organizations, such as social canteens or other public food serving entities, operating under the provisions of the social assistance law, in order to be prepared, without unjustified delay, into a finished product intended for the final consumer: fresh meat and organs from cows, pigs, goats, sheep, horses, poultry, wild or farmed venison; minced meat; prepared meat; raw milk and raw milk products; fresh fish and fishery products; eggs and raw egg products.</i></p> <p>It is forbidden to donate eggs directly to final consumers (individuals). Eggs are allowed to be donated only to receiver organizations, the type of social canteens or other public food serving locations, operating under the provisions of the social assistance law, in order to be prepared, without unjustified delay, into a finished product intended for the final consumer.</p> <ul style="list-style-type: none"> - Food can be donated in the last 10 days till the minimum durability date is achieved. - The Annex of Law no. 200/2018 includes the donor, receiver and final consumer definitions.

Country	<ul style="list-style-type: none"> - Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements 	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
			<ul style="list-style-type: none"> - The transfer of food to the receiving operators is made on the basis of a contract. ROs are responsible for complying with food hygiene legislation after taking over food from donor operators. Provisions of the Government Decision no. 51/2019: transfer of food products from donors to receivers has to comply with the traceability rules stipulated by art. 18 of Regulation (EC) No. 178/2002. - Public authorities with regulatory and control responsibilities in the agri-food sector are responsible for informing final consumers about the date of minimum durability and food hygiene conditions. - FBOs (both donors and receivers) have to comply with legal requirements regarding food safety and are responsible as well for provision of information to consumers on the label, as required by relevant EU rules. They have to comply with the hygiene regulation and all hygiene rules related to donation. - The Annex of the amended Law no. 217/2016 includes the definition of "label" and "labelling". There are no specific provisions related to re-packing or re-labelling of the donated food. - The donors may participate voluntarily and/or may initiate their own information actions. - Donors benefit of tax incentives. According to General Tax Code, expense with donated food is deductible. <ul style="list-style-type: none"> • Regulation (EC) No. 178/2002: define economic operators, recipient operators (responsible for hygiene) and final consumers. • The donors have to pay VAT on food donations, and it is more expensive for them to donate food rather than to throw it out. Most probably the impact of the new legislation will be assessed by taking the necessary steps to encourage donation through additional fiscal incentives. • The donors benefit from tax incentives - the expense with the donated food is deductible according to article 25 point 4, 5, 6 from the Law 227/2015 - General Tax Code in Romania.
Slovakia		<ul style="list-style-type: none"> • The Ministry of Agriculture issued a guideline document for COs with instructions for redistributing food that has passed BB date. • The Ministry of Finance issued guidelines explaining the conditions for the VAT reduction. 	<ul style="list-style-type: none"> • The 2017 amendment to the National Food law of Slovakia determines the conditions for the donation. The donor cannot ask for payment in exchange for donation. • Up until the moment the charity collects donated food, the donor organization is liable for food safety, and passes on the responsibility to the charitable organization thereafter. • Once the food is recovered, COs must register all of their distribution points and require safety checks, performed by the regional public healthcare agency (Amendment 376/2016 to the National Food law number 152/1995). • The COs must notify the District Public Health Authority about food control before preparing meals from donated foods. • An amendment to the National Food Law allows retailers to donate food after the BB date to registered COs. • The VAT rate reduces to zero for food products donated to the Slovak Food Bank, as long as the food is worth less than 17€/piece. (Law no. 222/2004 on Value Added Tax).

Country	- Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
			<ul style="list-style-type: none"> • Donations made to the Slovak Food Banks are deductible expenses (Law no. 595/2003 on income tax). The tax incentive applies to both individual and corporate donations, with no ceiling for the deductibility.
Slovenia	<ul style="list-style-type: none"> • Waste Management and Waste Prevention Programme under the auspices of the Ministry of the Environment and Spatial Planning (MESP): <ul style="list-style-type: none"> - Measures for prevention and reduction of FW. - Long term goal is to reduce the quantity of FW. • 2015 Project of Ministry of Agriculture: ensures that all institutions of the public sector have the potential to offer their food surplus to humanitarian organizations. • LIFE Project: started at the beginning of 2019 and will provide some key findings and associated recommendations for sustainable food waste management and national measures against climate change, sustainable food and agriculture priorities and it will also show conclusive change mitigation potential for sustainable food waste management in Slovenia. • The Ministry of Agriculture prepared an appeal in 2015 ensuring that all institutions of the public sector offer their food surplus to humanitarian organizations. • The Ministry of Agriculture organized workshops for these organizations, to provide guidance on how to ensure food safety with minimum costs. • FEAD Programme: The Ministry of Labour, Family, Social Affairs and Equal Opportunities is providing the food to the warehouses of the selected partner organizations (non-profit, humanitarian organizations) three times per year. Purchased food products are determined with the assistance of the partner organizations, while taking into account the needs and the contribution of the selected products to the balanced nutrition of the most vulnerable members of society. The partner organizations are responsible for the transport of food from the central warehouses to local dispatch points, as well as storage and distribution. A free package of food is handed out to the most vulnerable at the partner organizations dispatch points. They receive pre-prepared packages or choose products by themselves according to their needs and wishes. The packages are delivered by partner organizations free of charge to the most vulnerable persons in shelters, maternity homes, etc., and to the homes of the most socially excluded people. 	<ul style="list-style-type: none"> • The Guidelines for good hygiene practice (prepared by the Veterinary Faculty): <ul style="list-style-type: none"> - Defined all possible activities for charitable organizations and other distributors - Define requirements regarding donation and redistribution of food, risk assessment, handling of food, temperature regimes, etc. - Define FBO's liability. • A risk assessment helps to determine whether food items are eligible for donation. The first group is low-risk foods (e.g. dry foods, unopened industrial canned foods, cut fresh fruits and vegetables, bakery products without perishable ingredients, etc.). The donation of food within this group implies that it is safe and comes from establishments registered within the Administration for Food Safety, Veterinary Sector and Plant Protection. The second group consists of food for which there is a risk of pathogenic microorganism growth: the high-risk food group (e.g. fresh meat, fresh fishery products, some milk products, soups, sauces, meat sauces, eggs, egg products, bakery products with perishable ingredient, sandwiches, etc.). It includes most ready-to-eat dishes. Food within this group must come from a registered establishment and must respect additional conditions to be donated: <ul style="list-style-type: none"> - ensuring the appropriate temperature regime throughout the entire food chain; - food / dishes must not be leftovers that were served to a consumer; - the period of time from the preparation of this type of food until its delivery to the final consumer should not exceed 24 hours; - the UB in case of prepacked foods should not be expired. 	<ul style="list-style-type: none"> • The School Meal Act of 2013: prepared meals, which were not served at schools, can be sent for free to other pupils or students, but also to humanitarian organizations. • Current legislative proposal to amend Law 17/2011 on food security and nutrition, to promote and facilitate food redistribution at national level. • 2017 Act amending the Agriculture Act: the key document regarding food donations, defining the act of donation and the actors involved in the process: <ul style="list-style-type: none"> - Defines food donors, food distributors, charitable organizations, public institutions in the field of social and welfare services and beneficiaries for the purpose of food redistribution. Donors and distributors actors must meet the same requirements as FBOs in accordance with EU regulations, and the donated food must be in line with all the prescribed food safety requirements. • Food donors and distribution have to be registered/approved in line with EU requirements. • Final sorting of surplus food is the exclusive role of distributors. For this task distributors have to have properly trained staff and premises. • The Agriculture Act lays down the safety principles and hygiene codes for food of non-animal origin in accordance with EU Regulations. • The Veterinary Compliance Criteria Act of 2005 defined safety principles and hygiene codes for food of animal origin in accordance with EC Regulations. • In relation to traceability all relevant requirements of the Regulation EC/178/2002 apply. • In each FBO involved in food redistribution, there is at least a single person who is held responsible for all legal aspects relative to food donation. The Administration for Food Safety, Veterinary Sector and Plant Protection (AFSVSPP) regularly verifies if volunteers and employees in such entities are properly trained. • When a CO receives donated food, it takes over all the responsibility for the safety and quality of the food redistributed to final beneficiaries. However, food prior to donation must also comply with all relevant food safety requirements. Liability for this lies with the donors. • A national Decree implements (EC) Regulation No. 1169/2011 on the provision of food information to consumers. • For all prepacked foodstuffs intended for beneficiaries, Regulation (EU) No 1169/2011 applies. There is a possibility that the distributors accept food which is incorrectly labelled (e.g. wrong language) but the correct labels are to be applied to the products before they are distributed to the beneficiaries. The language on the labels has to be Slovenian. Non-prepacked food has to be provided at least with the information regarding the presence of the allergens. • Food cannot be distributed after the UB date. Rules on special requirements for labelling and presentation of pre-packaged foodstuffs, allow the donation of food passed the BB date as long as the food is safe. FBOs need to have procedures in place to assess if the food is suitable for further distribution and to assess for how long such food can be offered for sale or donation.

Country	- Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
			<ul style="list-style-type: none"> • Rules on the Implementation of the VAT Act provide an adjustment for determining the food product's value. The value of food donated for charitable reasons is equal to zero as long as it meets all regulations, and that the total value of donated food does not exceed 2% of the taxpayer's annual profits. • Personal Income Tax Act and Corporate Income Tax Act: taxpayers who independently may apply a reduction of the tax base for the amount of payments in cash and in kind (including food) made to humanitarian organizations (and other specified non-profit organizations) up to 0.3% of the taxable income of the taxable person up to the amount of the tax base of the tax period.
Spain	<ul style="list-style-type: none"> • Spanish State Programme on the Prevention of Waste: <ul style="list-style-type: none"> - FW as a priority. - Indicate that public administrations must combat it and promote R&D. - Support for companies to prevent food waste and to foster adherence to voluntary agreements with associations and social entities for good use of surplus food. • National Strategy on food waste prevention "More food, less waste" 2017-2020 (Ministry of Agriculture, Food and Environment): <ul style="list-style-type: none"> - Main objective is prevention of FW, then redistributing surplus food for human consumption. - Directorate General for the Food Industry (MAPA) (coordinates the strategy). - Monitoring Committee, which includes all stakeholders across the food chain, consumer organizations, NGOs and COs, along with the General State Administration and regional and local authorities. - 4 guides for retailers, education centres, consumers, hospitality sector to outline best FWP practices. - National Guide to facilitate the donation of food will be promoted. • Spanish Agency for Food Safety and Nutrition • Commission on Health, Consumption and Social Welfare • Catalan Waste Agency: Waste and Resource General Programme for 2013-2020 aiming at halving the 2010's food wastage quantities in the retail, hospitality, restoration sectors and households by the end of 2020. • FEAD Programme: This initiative provides food to some 5,600 distribution partner organizations that serve people whose economic or family situation of need prevents them from acquiring food on a regular basis. Food items are purchased, which are then distributed to the distribution partner charities. The charities are in charge of redistribution to the most deprived as front line organizations. Food is 	<ul style="list-style-type: none"> • "Guide for the application of traceability systems in agri-food businesses" created by the Spanish Agency for Food Safety and Nutrition. • Four sector specific guides developed for retailers, education centres, consumers and the hospitality sector, to help actors in outlining best practices and tools for food waste prevention. They also include information on how food surplus can be a viable means for food redistribution. • National Guide to facilitate the donation of food, identify and clarify barriers and responsibilities WILL be promoted. • The Catalan Food Safety Agency (Agència Catalana de Seguretat Alimentària), issued a guide to good hygiene practices for food waste reduction in restaurants and retail trade in 2013. 	<ul style="list-style-type: none"> • Current legislative proposal to amend Law 17/2011 on food security and nutrition, to promote and facilitate food redistribution at national level: includes a proposal to detail the responsibilities of involved actors within the food redistribution process in ensuring food safety. Special attention is given to reducing the liability of donor companies. This proposal is currently under scrutiny by the Commission on Health, Consumption and Social Welfare. • National regulations related to food traceability: <ul style="list-style-type: none"> - Law 17/2011, of July 5, on Food Security and Nutrition, guarantees the right to food security throughout the food chain as a fundamental aspect of public health. Article 9 refers to the obligations of economic operators, the responsibility is distributed throughout the food supply chain. - Law 28/2015, of July 30, on Defense of Food Quality. Article 10 establishes the self-control system as the basis of the traceability verification process. It must be carried out by all the operators on each of the processes under their responsibility. • Royal Decree 640/2006: Regulates certain conditions of application of the community provisions on hygiene, production and marketing of food products. • Royal Decree 1945/1983 of 22 of June defines measures to protect consumer health in regards to agro-food production for processing, distribution, supply and sale of food. Details regarding relevant sanctions are outlined within this decree. The Ministry of Health, Consumption and Social Welfare is currently working on a legislative amendment to facilitate food donation and reduce food waste in retail establishments by changing procedures related to food delivery and food freezing. • Language requirements established by Royal Decree 1334/1999: Article 18 imposes at least the use of the official language of the State. • Free donation of goods is considered self-consumption, and as such, food donation is charged with VAT • Donations and liberalities are not deductible from direct taxes, but when such donations are made to non-profit entities as regulated in Law 49/2002 on fiscal regime, some tax reductions are granted. - Personal Income Tax: the percentage of deduction has gone from 25% to 35% of the value of the goods donated over the total tax amount, though the deduction is still limited to a maximum of 10% of taxpayer's tax base;

Country	<ul style="list-style-type: none"> - Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy. - FLW reduction activities/campaigns - National committee/ taskforce - Voluntary agreements 	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
	<p>acquired with FEAD funds by means of a call for tenders, and it consists of long shelf-life food items such as rice, pots of baby food (chicken and fruit), children's cereals, powdered follow-on milk, cooked white beans, UHT whole milk, soluble cocoa, canned tuna, macaroni, canned fried tomato, biscuits, canned green beans and canned fruit in light syrup.</p>		<ul style="list-style-type: none"> - Corporative Tax: the percentage of deduction has not been changed, being 35% of the value of donated goods, with the same limit of the 10% of the tax base. The tax deduction is applicable during the following ten tax years if it is not entirely used all at once.
Sweden	<ul style="list-style-type: none"> • The action plan "More to do more" is part of the Swedish government's assignment to the authorities for reduced FLW. • The FEAD funding mainly goes towards non-Swedish citizens in the country, such as EU migrants. Some of the money is used to distribute food to these people, though food redistribution is not the main priority. 	<p>Food donation included in the FW prevention strategy.</p>	<ul style="list-style-type: none"> • Any food may be donated by food manufacturers, caterers, retailers and other types of FBOs provided that the food is in an acceptable condition and, where a UB date is declared, that the food is within this date. Food which has passed the BB date may be donated provided that it is in an acceptable condition and it is handled safely. • Each FBO is responsible for ensuring the safety of the foodstuffs they manufacture, sell or distribute. In all the FBOs' operations, including COs, the food, food premises and food storage, transport and handling conditions must meet the requirements of legislation concerning foodstuffs. • Food banks and COs must comply with all food safety and hygiene requirements applicable to food producers and food retailers, as well as food information requirements to consumers. • Food for redistribution must, as food for placing on the market, follow the food legislation. • Donors are responsible for food safety up to the point of donation, after which charities become responsible. Each charity partner is responsible for food safety within its own organization. Likewise, product liability lies with the food donor until the point of collection by the community organization/food bank. Once accepted, the liability lies with the charity or food bank until the product is passed on to the end user or the customer. • If a company wishes to redistribute food, it is responsible in making sure that the information provided on the label follows the legislation (National Food Agency's Ordinance LIVSFS 2005:20 for repackaging and relabelling). • The labelling of donated food must follow the language requirements applicable to food producers and food retailers (National Food Agency's Ordinance LIVSFS 2014:4). • It is not allowed to change "best before" or "use by" dates on a prepacked food unless the food is undergoing a treatment that extends its durability. • Eggs cannot be sold or donated later than seven days before BB date. • VAT legislation: VAT has to be paid on any kind of donation, including food.
United Kingdom	<ul style="list-style-type: none"> • The Courtauld Commitment, a voluntary agreement initiated in 2005, sets ambitious yet achievable goals for the reduction of food and packaging waste within the UK grocery sector, and has been renewed three times since its initial launch. In January 2017, 40 signatories of Courtauld 2025 committed to doubling how much they redistribute to charities by 2020. • Waste and Resources Action Programme (WRAP, operates as a UK charity) established a redistribution working group from a wide range of organizations. Goal: increasing the amounts of food surplus 	<ul style="list-style-type: none"> • Best practice labelling guidance on food date labelling and storage produced by Defra/FSA/WRAP ("Food date labelling and storage advice", November 2017): to ensure food is safe to eat, reduce consumer food waste and remove barriers to redistribution, also covers the issues of responsibility and liability. • Other resources: "Best practice and food safety for redistribution – Summary", and the "Best 	<ul style="list-style-type: none"> • The full EU Hygiene Package is applied with NO national transposition. • A charity can accept food with the wrong labelling or an error on its label. The food label should be correct by the time the food is presented to the final consumer. The name, list of ingredients, allergens, UB or BB dates of the product need to appear on the new label or on a label accompanying the food. • The Food Standards Agency Wales has policy responsibility for almost all food labelling matters. Labelling matters in law mostly originate from the EU Food Information for Consumers Regulation (FIC).

Country	<p>- Does the country have a national policy for food loss and waste (FLW) reduction (strategy, pact, etc.)? Name of the policy.</p> <p>- FLW reduction activities/campaigns</p> <p>- National committee/ taskforce</p> <p>- Voluntary agreements</p>	Has the country developed guidelines clarifying legal provisions and facilitating food donations?	Legislation provisions
	<p>redistributed, through sharing best practices, identifying barriers and opportunities, overseeing the development of relevant new resources, research and approaches to monitoring progress.</p> <ul style="list-style-type: none"> • Under the Food Waste Reduction Roadmap, most UK businesses have signed up to a more ambitious agreement than Courtauld, to halve their food waste by 2030. • A £15 million fund 2019/20 was announced in October 2018 to increase food redistribution and reduce food waste in England. This work comes on top of the £0.5 million fund launched in November 2017 where 8 projects across the country are being supported in making use of surplus food for those in need. These projects will begin to report their progress in 2019. • The Welsh government will be consulting in late 2019 on plans to halve food waste in Wales by 2025 as part of the consultation for the new waste strategy. • Framework for Effective Redistribution Partnerships (by WRAP): to help industry increase redistribution of surplus food includes legal liability documentation about the point at which the donated food transfers between partners. COs and ROs have written HACCP policies as well, defining liability within their frameworks. • The British Government has not started to implement the FEAD programme. 	<p>practice and food safety for redistribution – Checklist”.</p>	<ul style="list-style-type: none"> • Food manufacturers are responsible for the relabelling in most cases, but can also give other FBOs permission to relabel food products. For example, a FBO can freeze a product when appropriate to extend its shelf-life, but must determine the new durability date and conditions of use and storage which will appear on the label. • Products can be sold, redistributed and consumed after their BB dates, but in practice few ROs accept such products due to quality concerns and/or concerns that giving ‘out of date food’ may be perceived as giving people in need ‘second class food’. • UK’s VAT Directive: Food donations benefit from the zero rate of VAT. Zero-rate VAT on all food and drink for human consumption, except catering, alcoholic drinks, confectionery, crisps and savoury snacks, hot food, sports drinks, hot takeaways, ice cream, soft drinks and mineral water which are standard rated.

ANNEX 4. Focus on examples of innovative solutions from three EU countries

France

“France has become the first country in the world to ban supermarkets from throwing away or destroying unsold food, forcing them instead to donate it to charities and food banks. Under a law passed unanimously by the French senate, as of Wednesday large shops will no longer bin good quality food approaching its BB date. Charities will be able to give out millions more free meals each year to people struggling to afford to eat” (The Guardian. 2016).⁸² France is one of the leading countries in the field of FLW management and prevention. Food waste legislation in France might be used as an example of best practice. The first article of the French law No.138/2016⁸³ defines policy of food waste reduction, ensuring food redistribution through donation, reprocessing it into animal feed or even to compost. Overall, the law has a punitive approach and mainly targets large distributor sector.

The law obliges supermarkets with the surface area of at least 400 square meters to conclude agreements with charitable organizations and food banks to donate their surplus food. The law introduces penalties for those who will not engage in donating surplus food and holds that a food distributor who deliberately makes food surpluses unfit for consumption rather than donating, without prejudice to the regulatory provisions relating to food safety, is liable to a fine of € 3,750. Supermarkets are required to cooperate with large associations with cold storage rooms to ensure food safety. To encourage the donation of surplus food, distributors and supermarkets receive a tax exemption of 60% on the donation and up to 0.5% of the annual turnover. The law strictly defines that it isn't applicable to food unfit for consumption, in order to ensure the safety of the donated food.

Belgium

Belgium has adopted three innovative solutions, which can be considered as good practices: a Ministerial Decisions clarifying that VAT on food donations can be set to zero when foodstuffs are close to their BB date⁸⁴; a Royal Decree simplifying the administrative requirements of the EU Hygiene Package⁸⁵ and a Circular providing a non-limiting list of food which have passed their BB date and can still be delivered to the consumer without any risk to public health.⁸⁶

The main innovation related to simplifying the administrative requirements concerns traceability. The Belgian Royal Decree 12-12-2003 holds that the list of retailers/manufacturers who donated foodstuff can also serve as a record on incoming products and the list of food banks and charities can serve as a record for outgoing products. This introduces a degree of flexibility and reduces the burden as imposed in the EU Hygiene Package.

The non-limiting list in the “Circular concerning provisions applicable to food banks and charities” classifies food in four categories from long conservation to short-term storage and contains estimates for the period of time during which the food may still be distributed even after the BB date. As Circulars are not legally binding, the list is indicative, and a case-by-case assessment would still be required.⁸⁷

Italy

The Good Samaritan Law (L. 155/2003)⁸⁸ is composed of a single article: “Non-profit and social utility organizations recognized as such by Law No 460, 4 December 1997, Art. 10, and amended later, that carry out for charity purposes a free distribution of food products to those in need, have an equal status to that of final

⁸² The Guardian. 2016. French law forbids food waste by supermarkets. Available at: <https://www.theguardian.com/world/2016/feb/04/french-law-forbids-food-waste-by-supermarkets>

⁸³ Available at: <https://www.legifrance.gouv.fr/eli/loi/2016/2/11/AGRX1531165L/jo/texte>

⁸⁴ Décision TVA, n° E.T. 124.417, dd. 31.07.2013 <http://ccff02.minfin.fgov.be/KMWeb/document.do?method=view&id=eefa7af1-3f7d455b-8214-c3d8fb12bcf8&documentLanguage=FR#findHighlighted>

⁸⁵ Arrêté royal relatif à l'autocontrôle, à la notification obligatoire et à la traçabilité dans la chaîne alimentaire http://www.ejustice.just.fgov.be/cgi/loi/change_lg.pl?language=fr&la=F&cn=2003111441&table_name=loi

⁸⁶ Circulaire relative aux dispositions applicables aux banques alimentaires et associations caritatives http://www.favvafsa.be/denreesalimentaires/circulaires/ documents/2013_08_02_BAetAC_FR.pdf

⁸⁷ Bio by Deloitte. 2014. Comparative Study on EU Member States' legislation and practices on food donation. Final Report. European Economic and Social Committee. Available at: <https://www.eesc.europa.eu/sites/default/files/resources/docs/qe-02-13-506-en-c.pdf>

⁸⁸ Available at: <http://www.parlamento.it/parlam/leggi/031551.htm>

consumers, within the bounds of the service provided, in order to meet the required standards of preservation, transport, storage and use of food.” In effect, this prevents those who receive food from charities or food banks from filing a lawsuit against the original food donor, as their responsibility ends when they pass the food to the final consumer, in this case the charities or food banks themselves.⁸⁹ This limitation of liability aims at encouraging food donation, as the donors would be safe in the knowledge, that the foodbanks and charities would now have accepted the liability for the standards of preservation, transport, storage and use of food.

Another important piece of legislation is the Law No. 166 (2016) "On the donation and distribution of food and pharmaceutical products for purposes of social solidarity and food waste prevention".⁹⁰ This law seeks to reduce waste for each of the phases of production, transformation, distribution and administration of food, and other products. Its objectives are to (i) encourage the recovery and the donation of food surpluses for social solidarity purposes, earmarking them as a priority for human use; (ii) limit negative impacts on the environment and natural resources through actions targeting reduction of waste and promoting recycling; (iii) meet the goals of the Food Waste Programme and National Plan that minimizes quantity of biodegradable waste sent to landfill disposal; and (iv) contribute to the research, information and sensitization of consumers and institutions on food waste. This law encourages the donation of food to charities rather than throwing food away and establishes a hierarchy of priorities giving primacy to reuse for human consumption.

⁸⁹ Bio by Deloitte. 2014. Comparative Study on EU Member States' legislation and practices on food donation. Final Report. European Economic and Social Committee. Available at: <https://www.eesc.europa.eu/sites/default/files/resources/docs/qe-02-13-506-en-c.pdf>.

⁹⁰ <http://www.gazzettaufficiale.it/eli/id/2016/08/30/16G00179/sg>

ANNEX 5. Types of food that can be recovered and redistributed

The types of food that can be recovered and redistributed are:

- Above all food that are safe and fit for human consumption
- Not for profit agricultural crops which are either not harvested (termed 'field gleaning') or are withdrawn from the market. Also, fish and livestock can be recovered from primary producers.
- Fresh food with various degree of perishability: fresh fruit and vegetables, bread, chilled ready meals, dairy products and meat from retailers still safe to eat and within their BB date. Also, agricultural producers or importers may be unable to sell their produce to supermarkets because the fruits or vegetables are the wrong shape or size.
- Ready to eat food: these include sandwiches, cakes and pastries, and other prepared meals, from cafes, sandwich stores and restaurants that would otherwise go stale.
- Non-perishable processed food: mislabelled food with long shelf-life such as tins, dry goods and jars can't be sold by manufacturers, wholesalers and retailer even though the food is edible. Other examples include packaging damage, incorrect packaging, out-of-date promotions, cancelled orders, and short-dating (product is too close to UB to make it worth the retailer buying it from the manufacturer).⁹¹

The guidelines developed by different countries contain information on the types of products that can be redistributed and under what conditions. In particular, the [Belgium guidelines](#) contain a non-exhaustive list of foodstuffs that can be used by food banks and charitable organizations once their date of minimum durability has been reached or exceeded. Instructions for the storage of each product are given (time, temperature and storage conditions).

In this report, we present lists of products prepared by some countries (see Box 4 and Annex 3). However, we strongly encourage the reader to go into detail and use guidelines developed by other countries (cf. references to these guidelines in Annex 3). Full references to these guidelines can be found in the comprehensive report recently published by the EU platform on food losses and food waste.⁹²

⁹¹ Upcoming FAO publication. *Implementing guiding principles for recovery and redistribution of safe and nutritious food for direct human consumption*.

⁹² EU Platform on Food Losses and Food Waste, May 2019. Redistribution of surplus food: Examples of practices in the Member States. Available at: https://ec.europa.eu/food/sites/food/files/safety/docs/fw_eu-actions_food-donation_ms-practices-food-redis.pdf