



**THE GLOBAL
FOOD DONATION
POLICY ATLAS**



**The Global
FoodBanking
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**FOOD LAW
and POLICY CLINIC**
HARVARD LAW SCHOOL

Global Food Donation Policy Best Practices

2023 G20 Focus

Strong food donation policies—which reduce food loss and waste, improve food security, and help mitigate climate change—are critical in a world where as many as 735 million people face hunger while one-third of all food is lost or wasted. As a forum for the world’s major developed and emerging economies to address pressing global economic issues, the G20 can lead the change on policies shaping a sustainable future for people and the planet.

As millions of people around the world experience food insecurity today, one-third of all food is lost and wasted across global supply chains. The paradox of food going to waste while 735 million people face hunger causes significant damage to our communities, our economies, and our planet. According to estimates by the UNEP, if just one-quarter of the food currently lost or wasted was recovered, it could feed 870 million people and prevent the emission of greenhouse gases associated with food loss and waste.

The work of food banks and other organizations that recover and redistribute safe, wholesome food to people experiencing hunger is vital to address the problems of food waste, food insecurity, and climate change. But uncertainty about food donation laws and policies hinders these efforts and creates obstacles for businesses and others seeking to donate food.

To help address the most pressing legal questions and operational barriers to food donation around the world, the [Harvard Law School Food Law and Policy Clinic](#) and [The Global FoodBanking Network](#) launched *The Global Food Donation Policy Atlas*. The project identifies and explains national laws relating to food donation, analyzes the most common legal barriers to food donation, and shares best practices and recommendations for overcoming these barriers. *Atlas* project research is currently available for 24 countries and counting. This brief outlines the current food donation policy environment in the G20 countries studied thus far and offers recommendations for improving laws and policies and reducing barriers to food donation.

G20 nations can create a “triple win” for the planet, addressing hunger, food waste, and climate change through improved food donation laws and policies.

Photo: The Global FoodBanking Network/Hoàng Việt Nguyen



Food donation policies in G20 countries

Analyses and recommendations are available for 11 of the G20 countries. The table below summarizes the quality of existing laws related to food donation in the eight key areas of the *Atlas* project.

COUNTRIES	FOOD DONATION POLICIES							
	Food safety	Date labeling	Liability protection	Tax incentives	Tax barriers	Donation requirements for food waste penalties	Government grants and incentives	National law or policy on food waste
Argentina	No policy	Limited policy	Strong policy	Limited policy	Barrier	No policy	Limited policy	Policy
Australia	No policy	Moderate policy	Moderate policy	Moderate policy	No barrier	No policy	Limited policy	Policy
Brazil	No policy	Limited policy	Strong policy	Limited policy	Barrier	No policy	Limited policy	Policy
Canada	No policy	Moderate policy	Moderate policy	Limited policy	No barrier	Limited policy	Strong policy	Policy
China	No policy	Limited policy	No policy	Strong policy	Barrier	Moderate policy	No policy	Policy
India	Strong policy	Limited policy	No policy	No policy	No barrier	No policy	No policy	No policy
Indonesia	No policy	Limited policy	No policy	No policy	Barrier	No policy	No policy	No policy
Mexico	Limited policy	Moderate policy	Limited policy	Moderate policy	No barrier	Limited policy	No policy	No policy
South Africa	Limited policy	Limited policy	No policy	Moderate policy	No barrier	Limited policy	No policy	No policy
United Kingdom	Strong policy	Strong policy	No policy	No policy	No barrier	Limited policy	Strong policy	Policy
United States	Moderate policy	No policy	Strong policy	Strong policy	No barrier	Moderate policy	Strong policy	Policy

Best practices from G20 countries

A number of G20 countries are playing a leading role in specific policy areas that encourage and incentivize the donation of safe food.

Argentina: Argentina is one of the few countries to offer liability protections for food donations—a policy solution that has the potential to significantly strengthen food recovery efforts. In 2018 the federal government amended its national Food Donation Law to include a new liability protection provision modeled after the United States’s Bill Emerson Good Samaritan Act of 1996. Under this provision, food donors and food recovery organizations are entitled to broad liability protection provided they donate or distribute food free of charge to vulnerable populations.

Australia: The Australian government has prioritized hunger reduction and food security as part of its national policy agenda. In 2017 the National Food Waste Strategy was released, which set a goal to cut Australia’s food waste in half by 2030. Part of this strategy involved the development of Stop Food Waste Australia in 2020, a partnership including representatives of the entire food supply chain and all levels of government that will lead food waste reduction initiatives. The Australian government invested a total of AUD\$4 million over four years to support this work.

Brazil: Brazil’s 2020 Food Waste and Donation Law protects food donors and food recovery organizations from liability. Under this law, food system actors donating food are entitled to broad liability protection provided that (1) they do not act with malice and (2) the food they donate is suitable for donation, meeting qualifications laid out in the law. The protections apply if donors give food to qualifying intermediary charitable organizations or directly to populations in need. Furthermore, across all states, food donations are exempt from state value-added tax. To receive the tax exemption, both food donors and intermediary organizations must register on an online portal. The platform may also be used to link donors and recipients to facilitate food donations.

Canada: While liability protection has not been enacted at the federal level, each province in Canada as well as the Northwest Territories and Yukon Territory have passed laws to provide protection from civil liability to both companies and individuals who donate food. In addition, Canada is one of few countries to offer governmental support for food recovery and donation. The Food Policy for Canada includes specific funds to support innovative food waste reduction proposals.

China: China's 2020 Anti-Food Waste Law made food waste mitigation and redistribution a national priority. It launched initiatives to fight food waste in the catering sector by discouraging the ordering of excess food, implementing food waste mitigation measures, and requiring monitoring and disclosure of food waste. The law also encourages the building of online platforms to aid in donation and requires local people's governments to establish a mechanism linking food producers and distributors to food donation organizations. Other elements include proposed guidelines for date labeling, requirements for new food donation networks, and the introduction of other waste reduction strategies.

India: India's development of the Surplus Food Regulations demonstrates a growing commitment to food recovery. The Surplus Food Regulations, implemented in 2019, set standards for leftover and unused portions of safe food that may be donated. The regulations help facilitate food donation by clarifying that food donation is legal and encouraged. The government's ongoing Save Food, Share Food website and campaign continue to build on this foundation, providing resources and guidance on food donation to businesses.

South Africa: South Africa's Income Tax Act of 1962 allows corporate and individual donors to claim an annual deduction for the total value of charitable donations made to qualifying organizations of up to 10 percent of their annual taxable income. Many staple foods are "zero-rated" for the value-added tax (VAT) in South Africa, meaning there is no VAT accrued over the production chain, which is a best practice for reducing tax burden on food donations. Other food items not on the zero-rated list are standard-rated at 15 percent VAT. However, the VAT Act and the Tax Administration Act exempt nonprofit organizations from the VAT owed on donations they receive. Furthermore, there is opportunity for donors to request a refund from the South Africa Revenue Service for input VAT associated with food that is later donated, though refunds are not guaranteed.

United Kingdom: The United Kingdom has laws that standardize and clarify date labels on products, using a date labeling scheme that distinguishes between safety-based and quality-based date labels. To reduce food waste, UK law requires "use by" dates only when there are safety-related concerns, and "best before" dates (or "best before end" dates on certain products) in all other cases to indicate freshness or quality. Food may not be sold or donated after the "use by" date, but the law explicitly states that food products past their "best before" date may be sold or donated. Helpful guidance encourages businesses to follow this practice. The UK government and WRAP also launched an extensive education campaign to lessen consumer confusions surrounding date labels. Additionally, the United Kingdom has strong food safety rules that apply to food donation and recovery.

United States: The United States was the first country to offer liability protections for food donations and still maintains one of the strongest liability protection laws that exists. The Bill Emerson Good Samaritan Act of 1996 provides comprehensive national protection from civil and criminal liability to food donors and nonprofit organizations that distribute food donations. Additionally, the United States offers one of the most generous tax incentives for food donors. US taxpayers who donate food are eligible for two deductions under federal law: (1) a general tax deduction of the basis value of the food that applies to all charitable contributions, and (2) an enhanced tax deduction for qualified food donations that offers up to two times the basis value.

Photo: The Global FoodBanking Network/Carlos Macedo



Recommendations from the *Atlas* project

In general, the *Atlas* project recommends that governments all over the world prioritize the following food donation policy actions to incentivize food donation and reduce food waste.

- **Issue clear food safety guidance for donated food**

While food banks meet and exceed local and national food safety standards, useful guidance on food safety for donors is essential. Laws, policies, and regulations should make clear that food donation is encouraged while ensuring that donated food meets the highest of standards and poses no risk to recipients.

- **Provide comprehensive liability protections for food donors and food recovery organizations**

Liability protections for those that donate and redistribute safe food in good faith are necessary to position food donation as a desirable alternative to discarding food.

- **Require standardized date labels**

Confusion about date labeling, including “best by” and “use by” labels, often leads to waste. Governments should offer clear guidance about how consumers and food businesses should interpret date labels, implement a dual-date labeling scheme that differentiates between safety-based and quality-based labeling, and explicitly permit the donation of safe, edible food after the quality-based date.

- **Enact food donation requirements and food waste penalties**

Food donation requirements or monetary penalties for food that is sent to landfills, often known as organic waste bans or waste taxes, will influence business behavior and disincentivize food wastage.

- **Create tax incentives and remove tax barriers to food donations**

Tax deductions and/or tax credits specifically for in-kind food donations made to qualifying institutions—as well as ensuring VATs aren't levied on donated food—position donation as an economical alternative to discarding food.

- **Offer government grants and incentives for food donation**

Sustainable and sufficient government grants, incentives, or funding that support food donation activities, such as transportation and infrastructure projects, can better support food recovery efforts. Governments should also offer technical assistance for effective utilization of these funds.

- **Adopt a national law or policy on food waste that includes food donation**

A national law on food loss and waste that provides a food donation framework would ensure policy coherence and advance food recovery efforts along the supply chain to promote donation.



The quick-view map of *The Global Food Donation Policy Atlas* project allows stakeholders to easily compare the strength of food donation policies around the world.



Next steps for G20 countries

We urge members of the G20 to take the following actions, based on the aforementioned food donation law and policy recommendations, to encourage food donation, reduce food loss and waste, and improve food access for communities around the world:



1. Audit food donation laws and policies to identify gaps and opportunities for reform. Officials may reference *The Global Food Donation Policy Atlas* to review their country's laws and policies or compare best practices in other countries.



2. Prioritize enacting no- and low-cost policies to reduce food waste, including policies related to liability protections, food safety, and date labeling. These policies can have a major impact on food recovery at little cost to governments.



3. Invest in food donation infrastructure and incentives. Such policies include tax incentives and government grants or other support for the infrastructure needed to recover and distribute safe, surplus food at scale.



4. Implement better quantification tools to measure food loss and waste. There are significant gaps and variability in food waste estimates, and commodity-specific, country-specific data is still not consistently available. Instituting a comprehensive measurement system based on the widely accepted Food Loss & Waste Standard can better establish food loss and waste targets. Countries can also consider requiring food waste and food donation reporting from large companies to get better data and encourage businesses to change their habits.



5. Support food banks and recognize their importance in sustainable food systems. While government programs are foundational to ensure long-term food security, food banks play a critical, complementary role. Improving food donation policies is just one way to strengthen the work of food banks, which will be crucial in achieving progress toward alleviating hunger, reducing food loss and waste, and meeting the UN Sustainable Development Goals.

Learn more about *The Global Food Donation Policy Atlas* at atlas.foodbanking.org.

Contact flpc@law.harvard.edu with questions and to explore opportunities for partnership.