

Food Circle

Supporting Ireland's National Food Waste Prevention Roadmap



Rialtas na hÉireann
Government of Ireland

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FoodCloud

REPORT 1 **POLICY LEVERS FOR FOOD REDISTRIBUTION**

for the Department of Climate, Energy and the Environment

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Executive Summary

This report is the first in a series from the Food Circle project, a research and engagement initiative led by FoodCloud and funded by the Department of Climate, Energy and the Environment.

In it, we review international approaches to mandatory donation, bans on the destruction of edible food, and legal mechanisms protecting donors from liability. The report addresses two key actions that are highlighted in Ireland's National Food Waste Prevention Roadmap (2023-2025) around policies having the potential to reduce food waste. Action #14 is to investigate the potential impact of a prohibition on the destruction of edible food in advance of its 'use-by' date. Action #15 is to investigate the regulatory and legal barriers to 'Good Samaritan' acts of donation and whether mandatory donation of edible food from retail outlets would reduce food waste. Because prohibitions on destruction and mandatory donation both seek to divert edible food from disposal, they are considered together, and then the regulatory and legal barriers to 'Good Samaritan' acts of donation are considered.

In analysing these policy areas, we first need to consider the size and nature of the food redistribution opportunity in Ireland. Unfortunately, although we measure food waste at national level, and we have voluntary reporting at a business level, there is a gap in data regarding how much food waste is edible and suitable for redistribution. Addressing this data gap, through mandatory reporting, will be essential to monitor progress and ensure the efficacy of all policies that Ireland adopts.

Looking at international best practice, FoodCloud has identified country-level benchmarks for food redistribution of 1-3% of total food waste. Food waste in Ireland was 708,000 tonnes in 2024. Redistributing 3% of this, by way of example, would prevent more than 21,240 tonnes of waste, save approximately 48,976 tonnes of CO₂ equivalent emissions from going to waste, and would provide 50.6 million meals annually to food-insecure individuals in Ireland. For its part, FoodCloud redistributed 4,165 tonnes of surplus food in 2025. It has set an organisation-level target to redistribute 16,100 tonnes of surplus food annually by 2030 (approximately 37,200 tonnes of CO₂ equivalent emissions saved from going to waste, the equivalent of 38 million meals).

By June 2027, Ireland will transpose the revised EU Waste Framework Directive, which has introduced binding food waste reduction targets of 10% for the manufacturing and processing sector by 2030, and 30% per capita, jointly in retail and other distribution of food, in restaurants and food services and in households by 2030. The revised Waste Framework Directive includes a donation clause for certain economic operators to propose food donation agreements to food banks or redistribution organisations.

Drawing on case studies from France, Poland, Finland, Italy, Spain and the United States, among others, we assess the impact of measures implementing various models of mandatory donation, prohibitions and Good Samaritan policy levers. We identify key success factors from this international review before summarising

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feedback from Irish food businesses, and redistribution organisations that have shared information on barriers and enabling factors around donation, liability, reputation, logistics, and cost. The report refers to and draws from Harvard Food Law and Policy Clinic's recent review of Ireland's policy for food donation, the Global Food Donation Policy Atlas.

In terms of mandatory donation, the implementation of the donation provision in the Waste Framework Directive offers a valuable opportunity to use surplus food redistribution to reduce food waste. In implementing it, Ireland will need to consider the administrative and logistical burden it will place on businesses that are not already donating; the need to ensure that only in demand surplus is required to be, and is, redistributed; and the capacity of the community sector to use the surplus.

This report does not recommend introducing a direct prohibition on the destruction of edible food. The evidence for such prohibitions is difficult to assess. In some cases, impact data is not yet available. In others, prohibitions have been introduced alongside mandatory donation requirements, making it difficult to tell which measure caused any reduction in food waste. For that reason, the policy recommendations in this report focus on increasing the donation of edible surplus food by businesses.

However, Ireland already has measures that discourage disposal if higher value uses can be employed. For example, food businesses must separate their organic waste. In addition, landfill and incineration and recovery levies apply to general waste, meaning waste that is neither recyclable nor compostable. These levies do not prohibit disposal, but they do create a financial disincentive for sending waste to landfill, or incineration and recovery.

A similar approach could be used to support food donation. Ireland could develop a validation requirement for businesses to show that edible surplus food was considered for donation before being sent for recovery or disposal. Where food was suitable for donation, it should be donated. Where it was not suitable, the business could receive confirmation that disposal or recovery was justified. Wholesale market Mercabarna's Foodback initiative in Barcelona demonstrates how such validation can work in practice. This would not amount to a direct prohibition on destruction. Instead, it would create a practical checkpoint before disposal and would support implementation of the donation provisions in the Waste Framework Directive.

In terms of 'Good Samaritan' food donation, there is a well-established practice of managing food redistribution; there are safe food donation guidelines, and there is a defence in Irish law against liability for food donors in respect of defects that were not present at the time of being distributed. Notwithstanding this, many businesses have yet to engage in surplus food redistribution. A 'Good Samaritan' law could add value by providing clear, statutory reassurance to food donors and redistribution organisations acting in good faith and in compliance with food safety requirements. This would help reduce perceived legal risk, encourage wider participation, and strengthen the overall policy package, particularly if mandatory donation is introduced. Legislation providing explicit indemnity or liability protection for food donors (and redistribution organisations) would be a low-cost, high-confidence

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intervention and a strong complementary measure to accompany mandatory donation.

Food business stakeholders do report that reputational concerns, not just legal liability per se, drive conservative donation practices. Amongst businesses that do not donate, we believe there is a lack of awareness around the fact that there are safe food donation guidelines. More can be done to promote existing food safety guidelines through a communications plan which would provide greater awareness for and reassurance to donors.

Insights from international research and stakeholder engagement indicate that the barriers and challenges that need to be overcome are the same whether donation of food is on a voluntary, 'Good Samaritan' basis, or whether it is mandated. For example, cost remains a major barrier, particularly around processes, labour, packaging, transport, and cold storage. Therefore this report also provides policy recommendations to address these. Providing grants enabling food businesses to invest to change their processes and further technical assistance to help identify and operationalise surplus food redistribution will increase levels of donation. Introducing tax incentives, such as VAT exemptions or donation tax credits, will help address ongoing costs and incentivise food businesses to choose redistribution over disposal.

Later reports in this series provide policy options around promoting a voluntary target for food donation (Report 2), supporting the communities that use surplus food (Report 3) and supporting redistribution infrastructure (Report 4). A voluntary target for food donation is an enabling policy option that would promote greater levels of food redistribution. The measures set out in Report 4 to build community capacity to use surplus food are an essential component of policy to support redistribution.

Ireland has a rich heritage in food and agriculture and a deep understanding of hunger given our national story, history and experience. We have a connected business and charity community, and an established infrastructure for food redistribution. The suite of policy recommendations set out below could enable Ireland to meet the food waste reduction targets in the revised Waste Framework Directive, and could reach a target of 3% of total food currently being wasted being redistributed instead, to become a leader in addressing food waste and food security.

Policy recommendations

A. Donation of surplus food

To substantially increase access to surplus food, the Government can require that food businesses across the supply chain offer to donate their surplus food, using as a framework the provision on donation in the revised Waste Framework Directive. In determining which food businesses, the Government will need to consider which food businesses have a significant role in the prevention and generation of food waste and what would be a reasonable cost for the businesses required to offer food for donation. A validation requirement could also be introduced where appropriate to ensure that edible surplus is assessed for donation before it is sent for recovery or disposal.

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B. Enhance and promote safe food donation guidelines

B.1	Publish an official guidance note on food safety specifically for food donation for food donors and food redistribution organisations, which is supported by relevant government organisations and agencies.
B.2	Promote the content of the guidance through a communications campaign directed at food businesses.
B.3	Strengthen and promote the EU Food Donation Guidelines to include additional information further addressing barriers to surplus food donation and to promote a common interpretation of EU rules applying to the redistribution of surplus food, and promote the use of these guidelines in Ireland.

C. Liability protection for 'Good Samaritan' acts of donation

C	Revise the Liability for Defective Products Act or otherwise provide a specific indemnity to food donors and food redistributors in respect of donated food, protecting donors and intermediary organisations who have acted in compliance with food safety regulations.
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D. Supporting food donation infrastructure and technical assistance to food businesses

D.1	Offer dedicated grants that: - enable economic operators to invest in changing processes to prevent food waste; and - provide technical assistance to food businesses to measure food waste, and identify and donate surplus food.
D.2	Highlight general grants that could be used to prevent food waste, or valorise or redistribute surplus food.

E. Fiscal incentives to enable food donation

E.1	Amend VAT so that any VAT reimbursed to a business on food inputs that are subsequently donated can be retained.
E.2	Create a tax credit or deduction for donated food <i>and</i> the logistical costs of donating food.
E.3	Extend the relief available under the Charitable Donation Scheme to in-kind donations of food products.
E.4	Extend the relief available to incorporated entities to individual monetary donors for monetary donations under the Charitable Donation Scheme,

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in order to make it more attractive for individual donors to donate to all registered charitable organisations including food banks.

F. Mandatory reporting

F.1	Require food businesses in all sectors to measure their food waste using the already established mechanism and protocols in the Food Waste Charter, and to prepare a food loss and waste reduction plan.
F.2	Encourage food businesses to adopt a voluntary target for a percentage of edible food to be donated.
F.3	Scale up technical assistance to businesses to measure food waste.
F.4	Ensure that this information gathering is coordinated nationally and the data gathered is used to inform sectoral intervention approaches.

1. Introduction

Background - the Food Circle Project

The Food Circle project is a two-year research and engagement project funded by the Department of Climate, Energy and the Environment addressing priority actions from Ireland's National Food Waste Prevention Roadmap (2023-2025) (the Roadmap) primarily relating to food donation and redistribution. Additionally, the project addresses two further actions in the Roadmap around food waste measurement and reporting (Roadmap action #7), and research and innovation (Roadmap actions #30 and 31). The reports in the Food Circle project are:

Report	Topic	Roadmap Action
1	Policy levers for food redistribution	14 and 15
2	Supporting a voluntary target for surplus food redistribution	16
3	Building community sector capacity for surplus food redistribution	17
4	Supporting food redistribution infrastructure	18 and 19
5	Farm level food loss in Ireland	21

Led by FoodCloud, it includes project partners Clean Technology Centre and food loss and waste (FLW) expert Kai Robertson. Through collaboration with food businesses, policymakers and community groups, the purpose of this project is to identify and

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promote best practice and explore potential policy interventions in food redistribution and food waste reduction that can reduce FLW in Ireland.

FLW is a complex problem that affects every stage in the food supply chain and requires a multifaceted, multi-stakeholder solution. Likewise, the priority actions in the Roadmap are interconnected. For example, while this report considers policy such as prohibition, mandatory donation and donor protection to strengthen donation, Report 2 looks at the feasibility of establishing a voluntary target. These levers aim to achieve the same goal, lowering food waste by increasing the amount of food that is redistributed and require the same supporting measures.

This report focuses on the Roadmap priority actions 14 and 15:

#14	Investigate the potential impact of a prohibition on the destruction of edible food in advance of its 'use-by' date.
#15	Investigate the regulatory and legal barriers to 'Good Samaritan' acts of donation and whether mandatory donation of edible food from retail outlets would reduce food waste.

For the purposes of this research, the similar policies (a) prohibition on destruction of edible food and (b) mandatory donation have been grouped together, while the regulatory and legal barriers to 'Good Samaritan' acts of donation are considered in a separate section.

Structure and methodology

Section 2 provides an overview of the general policy context for FLW reduction, as well as changes to EU law, and identifies benchmarks and a best practice target for the amount of food to be redistributed. In Section 3 we consider mandatory donation and the impacts of a ban on the destruction of edible food, laying out the international context, the Irish context, and then the Irish stakeholder response to these issues. Section 4 looks at regulatory and legal barriers to 'Good Samaritan' acts of donation, as well as barriers to donation generally, again presenting the international context, the Irish context, and the Irish stakeholder response. Finally, Section 5 provides conclusions and a set of policy recommendations.

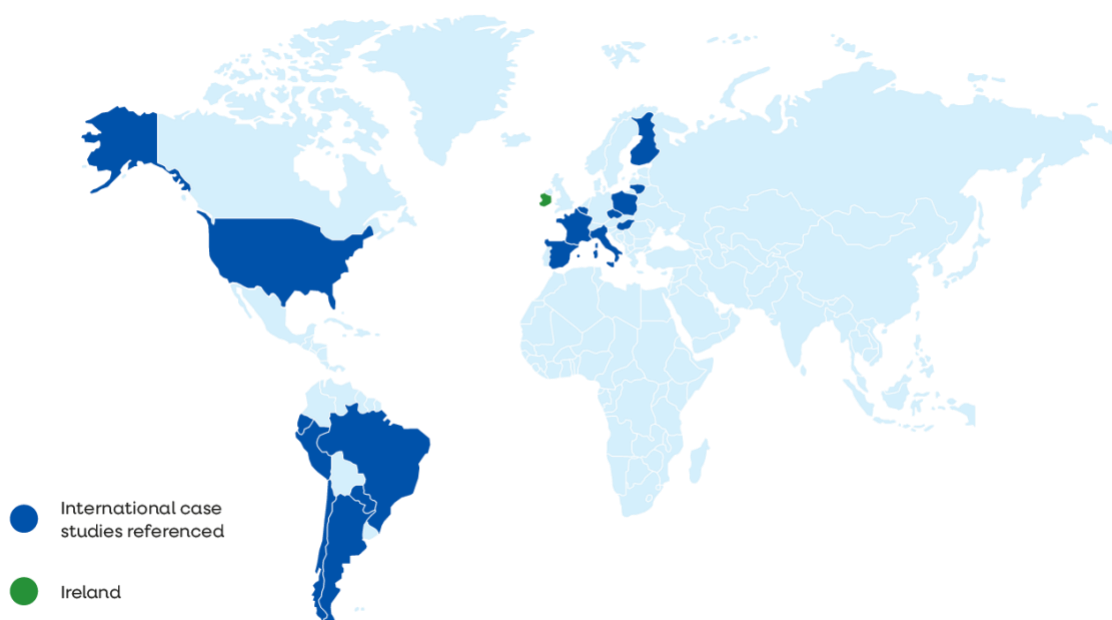
Desktop research of the international context was carried out between October 2024 and January 2025. Please note:

- The research relied on secondary sources publicly available in English for information about policies in place and their impact. In many instances the impacts lack detail as they are third-party reported.
- The exact terms of the policies were not assessed. The effectiveness of these policies is shaped by the details related to implementation, enforcement and related financial incentives. Moreover, the policies reviewed differ not only in terms of the overall objective they are pursuing (e.g., reducing food waste,

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addressing food insecurity, reducing GHG emissions generated by landfills) but also in terms of their implementation as well as any penalty attached to non-compliance.

The following map illustrates the countries from which case studies were examined as part of this research. These case studies informed the analysis of both mandatory donation and/or bans on the destruction of edible food, as well as the assessment of regulatory and legal barriers to 'Good Samaritan' acts of food donation.



The Global Food Donation Policy Atlas

Developed by the Harvard Law School Food Law and Policy Clinic (Harvard) in collaboration with the Global FoodBanking Network (GFN), the Atlas is a comprehensive resource that maps and analyses laws and policies surrounding food donation across countries. Its primary goal is to reduce food waste, increase food security, and promote sustainable food systems by clarifying the legal environment for food donation. The review examines Irish food donation policies and creates a policy map that identifies barriers to food recovery while recommending solutions tailored to the Irish context.¹ FoodCloud supported Harvard to identify and connect relevant stakeholders and discussed the ideas provided in the Atlas. We are grateful to all who agreed to be interviewed for the review, and for the timing of it, which gave the authors of this report access to legal experts on the topics covered in the Food Circle Project. Based on their experience of international best practice policy levers for food redistribution, and their review of Ireland's current policy context, the authors of the Atlas recommend that the Government:

¹ McEnroe, K., Saliy, L., Wang, S. and Broad Leib, E. 2025.

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Food safety

- Amend food safety regulations to clarify procedures for donated food.
- Publish a cross-agency guidance note on food safety for donations for food donors and food redistribution organizations.

Labelling

- Promote education and awareness among consumers and businesses on the meaning of date labels
- Provide guidance and education to businesses and food redistribution organizations about how date labels apply to donated food.

Good Samaritan

Provide liability protection to food donors and the intermediaries who act in good faith to reduce legal concerns that prevent more food from being donated

Mandatory donation:

Implement a food donation requirement for specific food waste generators, such as retail or wholesale food businesses of a certain size.

Fiscal incentives

- Provide a tax credit or deduction for in-kind donations, including donations of food, to incentivize FLW reduction and greater food donation.
- Provide tax incentives to offset associated costs of food donation.
- Amend the VAT scheme to exempt food donations from VAT while allowing donors to reclaim input VAT.

Grants and other incentives

- Provide targeted grant funding to food donation and food recovery actors.
- Offer low or no cost incentives for food waste reduction efforts such as a recognition program.

Reporting

- Require smaller businesses to report on food loss and waste data.
- Increase access to shared data frameworks to make reporting more manageable for smaller companies.

Stakeholder engagement

Based on the output of this research several Irish specific research questions were developed to discuss with a list of stakeholders² (see the survey questions in Appendix 5), and semi-structured interviews were conducted with 14 stakeholders between February and April 2025. The breakdown of stakeholders is:

² The stakeholders were identified to capture a wide range of views across the food sector, and included a mix of existing food partners (retailers, distributors and food producers from various food categories), commercial redistribution organisations and a semi-state organisation. Wider outreach was also conducted via a survey to capture the views of organisations not currently engaged in surplus food redistribution. As the primary interviews were conducted with stakeholders already active in surplus food redistribution, the findings may reflect a bias toward existing practices. Survey responses were received from two non-donors and their feedback aligned with the core interview data.

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#	Type of Business	FoodCloud Solution
Interviewee 1	Retailer	Hubs / Foodiverse
Interviewee 2	Retailer	Hubs / Foodiverse
Interviewee 3	Retailer	Hubs / Foodiverse
Interviewee 4	Retailer	Hubs / Foodiverse
Interviewee 5	Food service	Hubs
Interviewee 6	Food producer	Hubs
Interviewee 7	Food producer	Hubs
Interviewee 8	Food producer	Hubs
Interviewee 9	Food producer	Hubs
Interviewee 10	Food producer	Foodiverse
Interviewee 11	Semi-state	Education
Interviewee 12	Commercial redistribution organisation	Foodiverse
Interviewee 13	Commercial redistribution organisation	N/A
Interviewee 14	Non-profit redistribution - FoodCloud as a stakeholder	N/A

The food business stakeholders interviewed are already involved in surplus food redistribution and are working with FoodCloud and so this will have influenced responses. Responses received to the research questions were analysed for common themes and summarised into key insights.

2. Policy context

United Nations Sustainable Development Goal (UNSDG) 12.3 aims to '...by 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses'.

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Amount and proportion of FLW

Globally, we waste one billion meals a day, according to the UN Environment Programme Food Waste Index Report 2024³, which finds that food waste globally in 2022 amounted to 1.05 billion tonnes, or 132 kg per person.

A 2021 report by the World Wildlife Fund and Tesco⁴ estimates that when farm level losses are included, up to 40% of all food produced worldwide is wasted each year. In the European Union (EU) it is estimated that more than 59 million tonnes of food is wasted on an annual basis, equating to 130 kg per inhabitant.⁵

The Irish Environmental Protection Agency (EPA) states that Ireland generated 708,000 tonnes of food waste in 2024.⁶ At about 132 kg of food waste per person, this is higher than the EU average.

In Ireland, the EPA is responsible for food waste reporting to the European Commission. 'Food waste' means all food has entered the food supply chain (that is, post-harvest), is removed or discarded from the food supply chain or at final consumption, and is destined to be processed as waste.⁷

Food waste can include both the edible and inedible parts of the wasted food (for example bones attached to meat which was destined for human consumption)⁸. Inedible parts are not suitable for redistribution, but can form part of food that is redistributed.

Food waste does not include plants that have not been harvested.⁹

There is no official EU definition of 'food loss', however 'food waste' does not include waste where products have not yet become food, including pre-harvest plants.¹⁰

³ United Nations Environment Programme (UNEP) 2024.

⁴ WWF-UK 2021.

⁵ Eurostat 2025.

⁶ Environmental Protection Agency 2026.

⁷ Environmental Protection Agency Food Waste Data Archive. [Food Waste Data Archive](#). The operative legal definition is in Directive 2008/98/EC, under which 'food waste' means all food as defined in Article 2 of Regulation (EC) No 178/2002 that has become waste; the scope and measurement across the food supply chain are further set out in Commission Delegated Decision (EU) 2019/1597.

⁸ Commission Delegated Decision (EU) 2019/1597.

⁹ Commission Delegated Decision (EU) 2019/1597.

¹⁰ Commission Delegated Decision (EU) 2019/1597

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Economic sector	Tonnes of food waste
Primary production	54,000
Manufacturing and processing	169,000
Retail and distribution	85,000
Restaurants and food services	181,000
Household	219,000
Total	708,000

Source: EPA food waste statistics for 2024¹¹

Food insecurity

FLW represents a missed opportunity to support food security, and food redistribution is a tangible, and impactful, means by which to grasp the opportunity. The aim of UNSDG 2 is to '...end hunger, achieve food security and improve nutrition and promote sustainable agriculture'.

The United Nations 2025 State of Food Security and Nutrition in the World Report¹² estimates that between 638 and 720 million people, corresponding to 7.8 and 8.8 % of the global population, respectively, faced hunger in 2024. In Ireland, more than 1 in 11 people are now experiencing food poverty¹³. In FoodCloud's January 2025 community partner survey, FoodCloud found that 63% of community partners are experiencing an increase in demand for food and 19% are struggling to meet that demand. For more on the needs of communities around surplus food, see Food Circle Report 4.

Emissions

Globally, our food system as a whole is responsible for 34% of global anthropogenic greenhouse gas (GHG) emissions.¹⁴ Food waste alone is responsible for 8-10% of GHG emissions.¹⁵ The food system is the second-biggest contributor to climate breakdown after the energy industry and the single biggest contributor to biodiversity loss, deforestation, drought, freshwater pollution and the collapse of aquatic wildlife.

¹¹ Environmental Protection Agency 2026.

¹² Food and Agriculture Organization of the United Nations (FAO), IFAD, UNICEF, WFP and WHO 2025.

¹³ Department of Social Protection 2022.

¹⁴ Crippa, M., Solazzo, E., Guizzardi, D. *et al.* 2021.

¹⁵ FAO (n.d.) *Tackling food loss and waste: A triple win opportunity*.

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Economic cost

As well as the challenge of GHG emissions and hunger, FLW has an economic cost. Globally, the cost of food waste is one trillion dollars a year.¹⁰ At an EU level, it was reported for 2020 that the 58.5 million tonnes of food wasted in the EU each year has an associated market value estimated at €132 billion. The EPA estimates food waste costs the average Irish household about €60 per month or €700 per year, an annual national cost of €1.29 billion.¹⁶

The solution - food redistribution

Surplus food redistribution is a recognised circular economy solution, preventing edible food from becoming waste while supporting those experiencing food insecurity.

The EU Circular Economy Action Plan as reinforced by the Farm-to-Fork Strategy and the Waste Framework Directive (amended as described below) set out specific food waste targets designed to meet UNSDG 12.3.

Ireland is committed to halving food waste by 2030, in line with UNSDG 12.3. Current Irish policy in this area is directed by the Waste Action Plan for a Circular Economy (2020-2025) which sets out the vision, principles and strategic priorities to ensure Ireland's transition toward a circular economy and calls for enhanced measurement, awareness campaigns, and business engagement to meet the obligation.

The National Food Waste Prevention Roadmap 2023-2025, published in November 2022, is a key delivery mechanism for the food waste prevention goals of the Waste Action Plan and is designed to accelerate implementation of food waste prevention measures. This first Roadmap set out 38 priority actions for food waste prevention in Ireland, with 8 focusing on the role of food donation and redistribution. The next iteration of the National Food Waste Prevention Roadmap will be prepared on a statutory basis in accordance with the Circular Economy and Miscellaneous Provisions Act 2022.

Legal changes

A targeted revision of the Waste Framework Directive 2008/98/EC (the WFD) was published in 2025.¹⁷

The WFD now includes binding national food waste reduction targets to be met by 31 December 2030:

- *10% reduction in food waste at the processing and manufacturing level; and*

¹⁶ Environmental Protection Agency 2026.

¹⁷ Directive (EU) 2025/1892 of the European Parliament and of the Council of 10 September 2025 amending Directive 2008/98/EC on waste.

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- 30% per capita reduction in food waste at retail and consumption stages (target applies to retail, food services, and households combined).

Note the WFD targets apply only to food waste (not food loss). These targets do not apply to primary producers.

Food donation has been specifically highlighted within the WFD¹⁸ as one means to help achieve the waste reduction targets. Further, although the specific food waste reduction targets apply only in certain sectors, EU governments are obliged to take appropriate measures all along the food supply chain:

Member States shall take appropriate measures to prevent generation of food waste along the entire food supply chain, in primary production, in processing and manufacturing, in retail and other distribution of food, in restaurants and food services as well as in households. Those measures shall include at least the following:...

(c) encouraging food donation and other redistribution for human consumption, ensuring the prioritisation of human use over animal feed and the reprocessing into non-food product.

Article 9(a) continues:

Member States shall, after consulting with food banks and other food redistribution organisations, take measures, where appropriate on the basis of any existing national food donation system, to ensure that economic operators having a significant role in the prevention and generation of food waste as identified by the Member States propose donation agreements to food banks and other food redistribution organisations so as to facilitate the donation of unsold food that is safe for human consumption, and at reasonable costs for the economic operators.

As the process for transposition of the WFD begins, a number of issues need to be examined in detail. Member States will need to decide who are the economic operators that these agreements should apply to within their jurisdiction. It will also need to be established what might be a reasonable cost, that these economic operators might have to incur, as part of this process, and what support might be required to help support them in this process.

Member States have until June 2027 to transpose the WFD into national legislation.

¹⁸ Where the term 'donation' is used

in EU law, it is interpreted here as surplus food redistribution or surplus food donation. In this proposal, surplus food redistribution is used as a shorthand for surplus food donation or redistribution, in line with the language and intent of Ireland's National Food Waste Prevention Roadmap.

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Setting a food redistribution target

As mentioned above, food waste includes both the edible and inedible parts of the wasted food. Inedible parts are not suitable for redistribution (although they can form part of food that is redistributed). On the other hand, 'food loss' is not included in the national food waste statistics, and some of this food will be edible and redistributable surplus.

Various studies indicate that the subset of food that is edible and potentially recoverable is typically between 20% and 30% of total food waste by weight (Please see Appendix 2 for more information). Food waste in Ireland was 708,000 tonnes in 2024. 20-30% of this is 141,600 to 212,400 tonnes.

It appears, however, that even in countries with a mature food redistribution system a relatively small proportion of total food waste is captured. The barriers to redistributing edible surplus food mirror the barriers generally outlined in this report, namely liability concerns, lack of process, and cost.¹⁹ Further note that extra food cannot generally be redistributed from households, at least not formally. Finally, capacity to recover and redistribute food from food service can be limited, where that food has been prepared up to the point of hot display and service.

Examining international best practice, FoodCloud has identified country-level benchmarks for food redistribution of 1-3% of total food waste. It is FoodCloud's assessment that, in an Irish context, it would be possible to save 3% of food that would otherwise be wasted, annually, by 2030. FoodCloud recommends that this target be set.

This assessment is based on operational experience, the research carried out for Food Circle, FoodCloud's understanding of Ireland's surplus food redistribution infrastructure and the proportion of waste occurring at primary, manufacturing and processing, and retail and distribution levels.

Redistributing 3% of 708,000 would prevent more than 21,240 tonnes of waste, save approximately 48,976 tonnes of CO₂ equivalent emissions from going to waste, and would provide 50.6 million meals²⁰ annually to food-insecure individuals in Ireland. For its part, FoodCloud redistributed 4,165 tonnes of surplus food in 2025. It has set an organisation-level target to redistribute 16,100 tonnes of surplus food annually by 2030 (approximately 37,200 tonnes of CO₂ equivalent emissions saved from going to waste, the equivalent of 38 million meals).

Achieving this is dependent on the implementation of the policy recommendations that have emerged from Food Circle, ensuring a robust implementation of the donation provision in the WFD and ensuring businesses and communities are supported to donate and receive food. The food waste measurement and donation recommendations in this report will have an additional impact on prevention and an

¹⁹ Gooch, M., Bucknell, D., LaPlain, D., Nikkel, L. and Summerhill, V.I. 2022.

²⁰ One meal is measured as the equivalent of 420g of food. WRAP 2020.

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indirect impact on household behaviour (through incidental awareness raising and education).

Further, and within this context, FoodCloud has set an organisation-level target to redistribute 16,100 tonnes of surplus food annually by 2030 (saving approximately 37,200 tonnes of CO₂ equivalent emissions from going to waste, and delivering 38 million meals each year. Through its services, in 2025, FoodCloud rescued 4,165 tonnes of surplus food in Ireland, which is 0.5% of total food waste.

We cannot be sure what proportion of total food redistribution in Ireland is carried out by FoodCloud, but while other local food sharing / redistribution initiatives exist, FoodCloud has emerged as the primary facilitator of surplus food redistribution since it was established in 2012. A non-profit social enterprise that works to tackle the twin issues of food waste and food security, FoodCloud distributes surplus food from the food industry to a network of over 674 community and voluntary organisations across Ireland. FoodCloud provides two services to distribute surplus food to this network:

- A technology platform, Foodiverse, that connects over 500 supermarkets and food service (including Tesco, Lidl, Aldi, Dunnes Stores, BWG, Musgraves, KFC, Nandos) with surplus food to our charity network.
- A network of three warehouses, FoodCloud Hubs, in Dublin, Cork and Galway that distribute surplus from more than 195 food producers, manufacturers and distributors to our charity network.

We know that some businesses donate directly to local communities, without using one of these formal redistribution channels, but we don't have visibility on the volume of food redistributed in this way and we assume that it is minimal.

Seventeen food businesses work with Olio (a free mobile app that connects neighbours and local businesses to share unwanted, but still usable, food and other household items, preventing them from going to waste) in Ireland, to deliver community and consumer facing redistribution. Food businesses also prevent food from going to waste by working with Too Good to Go, which enables selling of products that are nearing their expiry date at a discount (this is discounting for sale, not redistribution). For more information on Ireland's redistribution landscape see Report 4.

3. Mandatory donation of food, prohibition on destruction of edible food

Overview

The Roadmap highlights the following as priority actions to potentially reduce food waste in the redistribution space:

- Investigate the potential impact of a prohibition on destroying edible food (in advance of its 'use-by' date); and

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- Investigate whether mandatory donation of edible food from retail outlets would reduce food waste.

These two Roadmap actions, investigating the impacts of a prohibition on destruction and mandatory donation of surplus food are important as they not only act as deterrents of food waste but also encourage food businesses to consider options to prevent waste and incentivise the development or expansion of food recovery capacity, including organics recycling infrastructure. These potential policies are similar in that they both seek to reduce food waste, but mandatory donation additionally seeks to ensure businesses manage their surplus food so that it is redistributed rather than going to waste, in accordance with the food use hierarchy (please see Appendix 3 for more information on the food use hierarchy).

Mandatory donation is increasingly recognised as a policy lever to reduce food waste and enhance redistribution efforts, particularly within the context of binding EU targets under the revised WFD. The revision of the WFD does not stipulate mandatory donation, but it does require Member States to ensure that economic operators *having a significant role in the prevention and generation of food waste propose* donation agreements with food banks and redistribution organisations, subject to it being safe for human consumption, and at reasonable cost for the economic operator. This will reinforce a shift from voluntary to more structured donation practices.

Prohibitions on the destruction of edible food can take different forms, for example:

- An outright ban on disposal of the avoidable/edible component of organic waste (since businesses voluntarily increase food donations when they are prohibited from otherwise throwing away edible, surplus food); and
- Penalties, or the inability to claim tax benefits, for disposing of food suitable for human consumption.

A prohibition on destruction of edible food can operate as a standalone measure, or be implemented alongside mandatory donation. In terms of lessons learned from international approaches, it is difficult to establish the efficacy of prohibitions on destruction, either because the impact data is not yet available, or because the prohibitions are usually coupled with mandatory donation.

International review

Appendix 4 provides an extensive review of different approaches to mandatory donation and waste deterrence policies around the world. We have selected five country case studies to present here in detail. Additionally, the organic surplus and waste management system at Mercabarna in Barcelona is worth noting and has been highlighted as a form of prohibition on destruction of edible food and donation that may have significant potential.

France was the first country to ban supermarkets from destroying surplus food while also mandating that retailers work with food recovery organisations to redistribute

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edible food. The Garot Law introduced a legal obligation for supermarkets larger than 400 m² to donate edible unsold food to food aid organisations rather than destroying it. Retailers are required to sign formal agreements with charities, and failure to comply can result in fines of up to €3,750 per violation, with broader interpretations referencing penalties as high as €75,000. The law specifically prohibits harmful disposal practices, such as bleaching unsold food to render it inedible. According to a Comerso and Ipsos survey conducted in 2018, criticisms of the programme included that enforcement of the law has not been adequately resourced, with few penalties imposed and some evidence of ongoing non-compliance.²¹ Charities expressed concern about logistical burdens, including the influx of perishable goods without matching infrastructure.²² In 2019, the government introduced additional requirements for donation quality management plans²³ and in 2020, the Anti-Waste and Circular Economy Law expanded food donation obligations to public catering and other sectors. A 2019 French National Assembly committee report found that, overall, the Garot Law has had a strong positive effect: it accelerated collective awareness, created a legal framework, encouraged donation, and strengthened the anti-waste ecosystem.²⁴ The Comerso and Ipsos 2018 survey found that 94% of stores [to whom the law applies] donate to charities.²⁵ Among the few stores that do not donate, the leading reason was fear of liability if something goes wrong. Other barriers include associations being unable to come to the store, lack of time, lack of know-how, the sense that donation is not a current priority, and the feeling that the process is too risky or too resource-intensive.²⁶

In 2024, Poland amended its 2019 Counteracting Food Waste Act to mandate that any store with an area over 250 m² must have signed agreements with a social organisation for the collection and redistribution of surplus food. Businesses that are mandated under the act are also required to record and report food waste. Non-compliance, either through failure to donate or to meet reporting requirements, can result in fines. To support participation, the Polish government offers VAT and corporate tax exemptions for donated food.

In Finland, food businesses are required to measure and document all food waste and it is mandatory to donate surplus food. Retailers and processors must keep records of donations, including recipients, to ensure transparency. The Waste Decree states: in order to reduce food waste, operators must deliver unused food for redistribution primarily for human consumption when this can be done without compromising food safety and at reasonable costs. The policy emphasises data-driven food waste reduction and is overseen by national authorities.

Italy's Gadda Law, introduced in 2016, does not require food donation but does encourage it through incentives and simplifies the food donation process by reducing

²¹ Comerso and Ipsos 2018.

²² Comerso and Ipsos 2018.

²³ Melchior, G. and Garot, G. 2019.

²⁴ French National Assembly Report, 2019.

²⁵ Comerso and Ipsos 2018.

²⁶ Comerso and Ipsos 2018.

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administrative burdens. The law allows for the donation of food even after its 'best before' date, as long as it remains safe to consume. Donors are incentivised with tax deductions, and municipalities are involved in tracking donations and supporting the overall redistribution framework.

Within the United States, 3 individual States have adopted distinct policy approaches to reduce the destruction of edible food and increase the volume of food rescued and donations. These differences reflect the varying priorities and infrastructure capacities in each State.

California's strategy, established in 2016, is closely tied to its climate goals for reduction of methane emissions from organic waste. Their law mandates a 75% reduction in organic waste disposal and a target to redistribute 20% of the surplus food that is currently being disposed of, to feed people, by 2025. The state mandates that regulated food donors (categorised into two tiers based on size and type) donate edible surplus food. To achieve this the State provides resources, including funding and technical guidance, through CalRecycle, to facilitate compliance and support food rescue and redistribution infrastructure. California has made significant progress since these rules went into effect at the start of 2022. The 2025 target was to rescue and redistribute 231,476 tons of edible food annually by 2025. In 2023, 217,042 tons of unsold food were recovered (94% of the 2025 target).²⁷

Massachusetts, in contrast, has focused on restricting organic waste disposal through a commercial food waste ban. Since 2014, businesses generating over one ton of organic waste per week have been prohibited from sending it to landfills, with the threshold tightened to half a ton in 2022. The State has invested over \$7.3 million to support the infrastructure and programmes needed for compliance, also promoting job creation and economic development. While food donation is encouraged in line with the food use hierarchy, the focus in Massachusetts has been on banning the disposal of commercial organic matter in landfill rather than mandating food donation.

Vermont, meanwhile, implemented a more phased approach with Act 148 or the Universal Recycling Law passed in 2012. This law requires food producers to divert food and food scraps from landfills and provides a legal framework for food donation, encouraging businesses and individuals to participate in reducing food waste and supporting their communities. It is also supported with enforcement mechanisms including fines. The food diversion requirement was phased in from 2014 to 2020, beginning with the largest generators with closest proximity to a facility and ending with all generators regardless of location in the state. Vermont saw a 60% increase in food donations occurring soon after the implementation of its organic waste disposal ban. From 2014 to 2017, food donation to the Food bank almost tripled. However, except for 2020, which saw a rise in food donation due to the COVID19 pandemic, the amount of rescued food has declined since the peak in 2017.²⁸

²⁷ CalRecycle 2024.

²⁸ Thomas, S. (2025) 'State waste plan focuses on reduction, recycling', WCAX, 17 January.

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Encouraging donation through a validation requirement

Mercabarna and Feedback, Barcelona, Spain

At [Mercabarna](#), wholesale fruit and vegetable producers and distributors cannot send palletised fruit and vegetable surplus directly to waste for composting or biogas without first having it assessed by Foodback, a food redistribution NGO. The project was established in 2022. Foodback assesses the product from a food safety perspective and determines whether it can be recovered for human consumption and provides certification to the business. Suitable food is sorted and distributed mainly to social organisations, or processed to increase its use. Businesses benefit financially. Foodback provides zero-cost product management. There are tax benefits because recovered product is treated as an in-kind donation to the Food Bank. In 2024, contributing companies received €231,500 in tax benefits and saved €73,000 through zero-cost product management. The system also gives companies management data to support food waste prevention and reporting plans²⁹. In 2025 1,200 tonnes of organic material was presented and 869 tonnes of food recovered.

Lessons from international approaches

A growing number of countries and jurisdictions are adopting policies prioritising the donation of edible food to people as a measure to combat food waste. A number of issues make it difficult to isolate the aspects of mandatory donation that are most successful, and the extent to which it is successful in reducing food waste:

- Mandatory donation can include various parameters, such as the size of food businesses required to donate, the means of engaging with redistributors of the surplus, whether donors need to sign up to an agreement or certify actual donations, the method of certification, and the extent of accompanying measures to support donating and receiving entities.
- Mandatory donation is usually accompanied by other enabling measures but the design of these varies from country to country.
- Mandatory donation and deterrence measures are still relatively new and extensive data on their impact is patchy.

From this international review, we have identified several elements that should be considered when examining the introduction of mandatory donation of or a ban on the destruction of edible food.

²⁹ Milan Urban Food Policy Pact (2025).

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Key elements in mandatory donation guidelines design - lessons from international approaches

Potential

To be able to design effective policy measures it is crucial to understand the scope of potential food donation based on overall food waste data. The existence of data gaps was a common theme in many of the countries reviewed and is highlighted as a key challenge in the United Nations Environment Programme Food Waste Index Report 2024.³⁰

Capacity

An understanding of the existing capacity for food rescue and redistribution in both the redistribution organisations and recipients of surplus food is essential (see Food Circle Report 3 for broader discussion of these issues). This assessment should include elements such as storage, transport, staffing, and logistics to plan for or accommodate additional surplus food generated through such policy interventions.

Infrastructural support

Based on the assessment of current capacity, identified gaps must be met with targeted investment, including capital funding for safe storage (especially cold chain), transport, handling, and redistribution of surplus food, technical support, and enabling policies that incentivise infrastructure development or remove operational barriers to food redistribution.

Cost

Food donation is not cost-neutral. Donors incur expenses related to labour, packaging, storage, and transport. Fiscal incentives, such as tax relief or cost offsets, are often used in tandem with mandatory donation regulations, such as in France, Italy, the US and Chile, to offset these challenges.

Stakeholders

Engaging, educating and supporting stakeholders is necessary to ensure businesses, redistribution organisations, and regulators understand the scope and requirements of any new policy. France, for example, built consensus and secured long-term buy-in through several years of coordinated consultation with affected actors across the food system.

Reporting and monitoring

Streamlined systems for data collection and evaluation are vital to assess the impact of regulatory measures. Consistent, comparable data is vital for assessing the impact of any policy measure.

Irish context

There is no prohibition on the destruction of edible food in Ireland. However, disposal is discouraged through a landfill levy³¹ and through a waste recovery levy³². In addition,

³⁰ UNEP (2024).

³¹ Section 73 of the Waste Management Act 1996 and the Waste Management (Landfill Levy) Regulations 2015, as amended by the Waste Management (Landfill Levy)(Amendment) Regulations 2023.

³² Section 73A of the Waste Management Act 1996 and the Circular Economy (Waste Recovery Levy) Regulations 2023

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organic waste must be segregated, and incentivised charging for commercial customers was introduced in 2023³³ to improve waste separation.

There is also currently no mandatory donation regime in Ireland, but some food businesses do donate surplus food voluntarily (see Section 2 on setting a food redistribution target).

Stakeholders were sent a set of questions (see Appendix 6) and one to one interviews were conducted. The following is a thematic analysis of stakeholder responses to engagement on the topic of mandatory donation and a prohibition on destruction of edible food in advance of its use-by date.

Thematic responses from Irish stakeholders
Cost Stakeholders consistently emphasised that food donation is not a cost-free action but requires inputs such as labour, packaging, transport, and storage, all of which pose significant barriers, especially for smaller retailers and businesses. Sending surplus food for animal feed or anaerobic digestion (AD) is cheaper and simpler than donating or redistributing food, as it does not have to be segregated between edible and non-edible. This does not align with the Food Use and Waste Hierarchy, where redistribution of surplus food is far preferable to energy recovery. Fiscal support was cited as a means to help offset this barrier.
Infrastructure Feedback from stakeholders indicated that the current redistribution infrastructure cannot facilitate the required increase in food donation. Difficulties can arise between efficiency driven retail operations donating food and volunteer dependent community groups collecting it, especially at weekends when staffing and volunteer availability can be a challenge. Retailers do not have the storage space to hold onto surplus food until it can be collected. Proper storage, handling, and collection logistics would need to be scaled up significantly in the community, to manage additional volumes within current food safety guidelines. This is especially pressing for perishable or hard-to-donate items like frozen food. (See Food Circle Report 4 for more details from the community perspective).

³³ Waste Management (Collection Permit) (Amendment) Regulations 2023 (S.I. No. 104/2023).

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Thematic responses from Irish stakeholders - continued

Implementation

Stakeholders agreed that for a mandatory system to be effective, it must include clear enforcement mechanisms. Without penalties, compliance would likely be uneven. Stakeholders indicated the importance of flexibility in the metric used in mandatory donations; for example based on percentage of surplus rather than absolute volume, to avoid penalising efficient, low-waste businesses. As surplus is often unplanned and unpredictable, a rigid donation obligation may be difficult to implement in practice. Mandatory donation can disproportionately burden smaller operators who lack the resources to comply, while larger retailers are better positioned to absorb the costs and logistical complexity.

Mandatory data reporting

Mandatory food waste data reporting was broadly welcomed as it forces businesses to scrutinise where their waste occurs and could catalyse system-wide improvements. In addition, mandatory measures and reporting could give retailers greater leverage over their supply chain, encouraging suppliers to meet food waste targets and enabling more collaborative efforts to reduce upstream waste. However, mandatory donation alone may not impact the root causes of waste, such as overproduction or stock forecasting errors. There is a risk that mandatory donation could merely promote food redistribution rather than prevention at source or market-orientated prevention measures. Some stakeholders pointed to the potential of food donation mandates to drive innovation and shift focus to waste 'hot spots', similar to the success of Ireland's Deposit Return Scheme.

Consumer input

Consumer education was called out as being critical in creating broader cultural change around food waste. Expectations to see fully stocked shelves at the end of the day and to have non seasonal products available all year round, have a role to play in this area. Further public engagement, highlighting the value and quantity of food waste should complement any mandatory system and support its success. Examples such as pricing strategies that vary by shelf life were also raised as ways to help shift consumer behaviour and reduce surplus at the point of sale.

Prohibition on the destruction of edible food in advance of its 'use-by' date

Discussions on the topic of banning the destruction of edible food generated some debate. Much of the focus of the conversation was on what constitutes destruction of edible food. Many retailers are partly dealing with food waste by sending it to AD. If this was to fall under the remit of such a ban, then it would have considerable consequences for them in terms of burden and cost of resources to separate edible and non-edible food prior to sending food to AD. Stakeholders did express some support for the idea of a ban on organic waste going to landfill or for energy production, but cautioned that any such ban must recognise the costs involved in this, be introduced on a phased basis and backed by strong advisory support. It was also noted that certain types of food waste are unavoidable or unsuitable for donation or animal feed and so any ban would need to take such materials into consideration.

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4. Barriers to 'Good Samaritan' acts of donation

Overview

The Roadmap identifies the need to examine the regulatory and legal obstacles to 'Good Samaritan' acts of donation.

These obstacles could be narrowly interpreted as laws that specifically aim to limit the liability of food donors to promote higher levels of food donation. In this context, our international review examines jurisdictions that have implemented this type of legislation, and this policy approach was further explored through stakeholder interviews.

More broadly, 'Good Samaritan' acts of donation by a food business can be understood as any voluntary food donation, as opposed to donation required by law. In this context, the authors have also examined barriers and enablers beyond liability legislation.

Key constraints on food donation include:

- Limited awareness of safe food donation practices;
- Insufficient dissemination of food safety guidance tailored to donation settings; and
- A lack of targeted incentives to encourage business participation.

Addressing these informational, structural and cost barriers is essential to complement legal reform and to support more widespread, safe, and effective food donation practices.

Stakeholder engagement conducted for this report confirmed that these broader challenges are also relevant in the Irish context.

International review

The policies in countries with liability protection legislation were reviewed and are included in Appendix 5.

Most EU Member States have not enacted specific liability protection legislation and instead rely on general food safety laws to govern donation practices.

Within the EU, the principal legislation governing food production and distribution is the General Food Law.³⁴ Under this framework, food donation is categorised as a 'market operation', and donors are recognised as 'food business operators'. This designation requires all parties involved in food donation to comply fully with EU food law, including obligations related to responsibility, liability, traceability, and food safety.

³⁴ Council Regulation (EC) No 178/2002.

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The European Commission published non-binding EU Guidelines on Food Donation³⁵ to help stakeholders interpret the existing regulatory framework. The EU Guidelines on Food Donation 'aim to facilitate the recovery and redistribution of safe, surplus food to those in need'. While these guidelines offer useful clarifications, they do not carry legal authority and do not resolve the question of liability. Responsibility for determining legal outcomes in the event of a food safety incident remains with individual member states.

In the EU, only Italy has adopted liability protection legislation. In 2003 the country introduced a Good Samaritan law that simplifies the food donation process by recognising food banks themselves as the final link in the food chain (i.e. the final consumers of donated products). This thereby prevents individuals receiving food from food banks from being able to file a lawsuit against the food donors. Italy then built on this regulatory process introducing the Gadda Law in 2016 which introduced a suite of other measures further removing bureaucratic barriers but also importantly introducing tax deductions and subsidies for food donation. In 2017 Italy experienced a 20% increase in food donation but given the suite of measures that had been introduced to support this, it is difficult to assign this increase to any specific measure.³⁶

Although France does not provide liability protection through legislation, it requires food donors and charities to sign partnership agreements that transfer responsibility. Both parties must also carry liability insurance to cover any damages that may occur during the storage and distribution of donated food within their respective areas of activity.

A number of other countries were identified as having what are deemed to be strong liability protection policies in place (strong policies included the following elements: (a) the government has adopted comprehensive civil and/or criminal liability protections that protect both food donors and food recovery organisations; and (b) such protections are available nationally and support food donation as a safe alternative to discarding food in an expansive set of situations):

United States	Measures enacted in 1996
Argentina	Measures enacted in 2018
Brazil	Measures enacted in 2020
Paraguay	Measures enacted in 2021
Ecuador	Measures enacted in 2022

The United States enacted the Bill Emerson Good Samaritan Food Donation Act, in 1996 as a measure to reduce food waste and alleviate hunger by addressing liability concerns that discouraged businesses from donating surplus food. The Act offers civil

³⁵ European Commission (2017) *EU guidelines on food donation* (2017/C 361/01).

³⁶ Safe Food Advocacy Europe (2021) *Policy report on food donations*.

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and criminal liability protection to individuals and businesses donating food in good faith to non-profit organisations, provided the donation does not involve gross negligence or intentional misconduct and that the food is donated free of charge. Despite its broad scope, the Act has seen limited uptake. In 2013, the University of Arkansas observed that, 17 years after its enactment, the law remained largely underutilised. It noted that many in the retail food industry were unaware of the protections it affords, and some even believed that food donation might be legally prohibited³⁷. To address these challenges, the Food Donation Improvement Act was introduced in 2021 and signed into law in 2023. This updated legislation expanded liability protection to cover food donation when a nominal charge was applied and protected business donating directly to individuals, rather than through an NGO, aiming to strengthen liability protections and remove perceived barriers to donation. Legal protections offered in the US have never been tested in court, and anecdotal evidence suggests that, for some businesses, it may still act as a barrier to donation. However, a recent US study examining the relationship between strong liability protection and food donation rates found that States with stronger liability protection policy had more food donations than States with weaker liability protection policy, lending weight to the argument that liability protection is key to increasing food donation.³⁸

In Argentina, similar protections were added to the Food Donation Law, but data from the first year showed no significant increase in donations, suggesting the need for clearer regulations and broader coverage, such as for past-date food and low-cost distribution models. Brazil's Food Waste and Donation Law introduced liability protection that was well-received by parts of the food industry, though uncertainty about its scope and concerns over food safety and nutritional quality have limited its full acceptance, prompting recommendations for additional awareness campaigns and clearer standards to be introduced. Ecuador's FLW Law provides liability protection for free food donations but excludes models that charge nominal fees, which may hinder the development of alternative redistribution approaches like social supermarkets. Across these countries, while legal frameworks for donor protection exist, varying degrees of clarity, awareness, and scope continue to influence their effectiveness.

Further details on these countries' liability protection measures can be reviewed in Appendix 5.

³⁷ Haley, J. 2013.

³⁸ Aitken, J.A., Alaybek, B., Hartman, R., Mika, G., Broad Leib, E.M., Plekenpol, R., Branting, K., Rao, D., Leets, L., and Sprenger, A. 2024.

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Lessons on liability protection from international approaches

Where specific laws have been introduced, their impact on increasing food donation can be difficult to isolate. For liability protection to meaningfully boost food donation, they must be carefully designed in collaboration with stakeholders to reflect the complexity of real-world donation practices. Key considerations include:

- Which party or parties are eligible for protection.
- The applicable food safety regulations.
- Whether donations involving nominal fees qualify.
- The threshold for losing protection due to fault or misconduct.
- The types of recipient organisations covered under the law.

'Good Samaritan' legislation - lessons from international approaches

Low awareness and understanding of legal protections

Many food businesses remain unaware of the existence or scope of these protections. For example, in the United States, 17 years after the Bill Emerson Good Samaritan Food Donation Act was enacted, despite its status as a global benchmark, awareness among the retail food industry remained low. The law had never been tested in court, and liability concerns are still sometimes cited as deterring businesses from donating.³⁹

Insufficient scope and clarity of legislation

In some countries, the design of liability protections is too narrow to be effective. For instance, Ecuador's Food Loss and Waste Law only extends liability protection to donations made free of charge, excluding models where a nominal fee is charged, such as social supermarkets, thus limiting its practical application.

Communication

Strong and targeted communication is essential to raise awareness and promote the practical benefits of these legal protections.

Enabling measures

Stand alone liability protection seems insufficient to drive an increase in food donation. International evidence highlights that enabling conditions, such as clear food safety guidelines, public awareness campaigns, robust logistics, and fiscal incentives, are equally vital. Studies by the GFN, FAO, and WRAP consistently emphasise the need for a comprehensive approach combining regulation with supportive levers to successfully scale food redistribution efforts.

³⁹ Harvard 2025.

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Irish context - liability protection and safe food donation

There is no 'Good Samaritan' liability protection in Irish law. However, there is a legal defence for food donors against liability for defects that were not present at the time the food was distributed.⁴⁰

The Hygiene of Foodstuffs Regulations give effect to the General Food Law, which all food business operations must follow. The regulations have been amended to specifically cover donation⁴¹ but these regulations do not explicitly state that food can be donated when unsuitable for retail but still fit for human consumption. The Food Safety Authority of Ireland (FSAI) has clarified that food may be donated so long as the food is safe and in an acceptable condition.⁴² The FSAI oversees food safety across the entire food chain, including food donations. According to the FSAI, 'The process of food donation must also be considered within the food safety management system of the donating food business.' This means that all donated food must fully comply with existing food safety legislation and be subject to the same standards and controls as food intended for sale. Irish guidance on food donation is framed entirely within this regulatory context, with no legal exemptions or special liability protections for food donors.

The FSAI has published dedicated safe food donation guidelines for:

- food businesses donating surplus food;⁴³
- charities receiving donations;⁴⁴ and
- food banks and distribution centres.⁴⁵

Over the past 12 years, FoodCloud has established a national food redistribution network and currently works with around 200 food businesses across Ireland. To ensure the safe donation and handling of surplus food, FoodCloud requires all participating donors and recipient organisations to sign contracts that clearly outline responsibilities regarding food safety. These agreements transfer liability and risk at the point of donation, provided the food is safe and fit for human consumption, and include indemnity clauses that seek to protect the donor and intermediary.

As part of stakeholder engagement, 14 online interviews were conducted and analysed for recurring themes. Overall, responses indicate that the introduction of a 'Good Samaritan' act on its own may not be sufficient to address concerns that food businesses have, as these relate more to brand reputation than legal liability. Food

⁴⁰ Section 6(b) of the Liability for Defective Products Act 1991 provides that a producer is not liable if they prove it is probable that the defect causing the damage did not exist when the product was 'put into circulation' (or that it arose afterwards).

⁴¹ S.I. No. 254/2022, amends the European Communities (Hygiene of Foodstuffs) Regulations 2006 .

⁴² Food Safety Authority of Ireland 2021.

⁴³ Food Safety Authority of Ireland (n.d.) *Businesses donating food*. Food Safety Authority of Ireland (n.d.) *Businesses donating food*.

⁴⁴ Food Safety Authority of Ireland (n.d.) *Charities receiving donated food*.

⁴⁵ Food Safety Authority of Ireland (n.d.) *Food banks distribution centres*.

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businesses are managing brand reputation, internal risk preferences, and the operational complexities of donation logistics. In FoodCloud's experience, established systems for food safety, traceability, and sustained relationships with donors help build trust and comfort in the donation process. It is important to note that the food businesses we interviewed are existing food donors and have therefore already become comfortable with the process. Businesses not currently donating may be reluctant to donate due to ongoing concerns about both legal liability and reputational risk.

The Global Food Donation Policy Atlas suggests that, 'to reassure both food donors and intermediary organizations, the government of Ireland should adopt legislation that establishes clear liability protection for food donors and food redistribution organizations that act in good faith, similar to those offered in a growing number of other countries.'⁴⁶

⁴⁶ McEnroe, K., Saliy, L., Wang, S. and Broad Leib, E. 2025.

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Thematic responses from Irish stakeholders

Requirement for enhanced legal protection

Discussion around the need for enhanced legal liability protection was mixed. None of the retailers interviewed expressed liability as a concern or a factor that prevents them from donating food. One retailer did note that enhanced protection would be useful if we are to significantly increase the amounts of foodstuffs that are deemed higher risk - such as chilled or perishable items being redistributed. For commercial redistribution organisations liability presents more of a concern and enhanced protections would be very welcome. The remainder of stakeholders stated that food safety protocols, strong internal systems, and robust recall procedures serve to mitigate potential risk, however acknowledged that there needs to be ongoing discussion, education and awareness raising in this area to help break down perceptions of risk to surplus food redistribution and encourage more businesses to get involved.

Risk perception and reputational concerns

While legal liability was not a primary concern, reputational risk emerged as a significant theme. Donors expressed sensitivity around the possibility of their brand being associated with poor-quality or inedible food. Stakeholders highlighted the importance of avoiding donations of products with damaged packaging or compromised appearance, not due to safety concerns but due to the potential impact on brand credibility. Despite these concerns, they also noted that the reputational benefit of donating food often outweighs any potential risk and this positive brand positioning was a motivating factor for continued participation in donation efforts.

Internal priorities and conflicting views

Sustainability teams within organisations recognised the importance of food waste reduction and the role of donation in the food recovery hierarchy. However, these priorities were not always aligned with those of other internal departments such as risk management or food safety, which tended to favour lower-risk alternatives like AD. These options were viewed as more controlled and less exposed to reputational or operational complications.

Traceability and operational safeguards

Forward traceability systems were consistently mentioned as key tools that alleviate liability concerns. Stakeholders indicated that the existence of robust food safety management systems in food banks or redistribution organisations enhances confidence in the donation process and reduces the perceived need for additional legal protections. This infrastructure plays a central role in maintaining safety and accountability throughout the redistribution chain.

5. Policy options and conclusion

In Ireland there is solid support for redistribution as a circular economy solution from Government, food businesses, community organisations, non-governmental and research bodies. Yet many food businesses have yet to engage in surplus food redistribution, and the amount of food being redistributed is less than 1% of total food waste (FoodCloud redistributes 0.5%). Ireland has a rich heritage in food and

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agriculture and a deep understanding of hunger given our national story, history and experience. We have a connected business and charity community, and an established infrastructure for food redistribution. We believe that Ireland can meet the food waste reduction targets in the WFD, reach the target of 3% of total food waste being redistributed, and become a leader in addressing food waste and food security by implementing the suite of policy options set out below.

Action no 14 of the Roadmap is to investigate the potential impact of a prohibition on the destruction of edible food in advance of its 'use-by' date. It is difficult to establish the efficacy of prohibitions on destruction, either because the impact data is not yet available, or because the prohibitions are coupled with mandatory donation, and so it is difficult to attribute impact. While there is no prohibition on the destruction of edible food in advance of its 'use-by' date in Irish law, food businesses are required to have their organic waste separately collected, and a landfill or incineration and recovery levy applies to general waste (i.e., waste that is neither recyclable nor compostable). Levies are a means to discourage the destruction of edible food. It may be possible to design a validation mechanism requiring businesses to demonstrate that they have attempted to prevent waste by donating edible surplus before sending food for disposal, and this should be considered as part of implementing the donation-related measures in the WFD. Such a mechanism could amount to a form of prohibition, insofar as it would penalise food businesses that make a significant contribution to food waste if they fail to donate edible surplus. Please see the case study about Mercabarna and Feedback in Barcelona under the international review.

A. Mandatory donation of surplus food

To substantially increase access to surplus food, the Government can require that food businesses across the supply chain offer to donate their surplus food, using as a framework the provision on donation in the revised Waste Framework Directive. In determining which food businesses should be included, the Government will need to consider which food businesses have a significant role in the prevention and generation of food waste, and what would be a reasonable cost for the businesses required to offer food for donation. A validation requirement could be introduced to ensure that edible surplus is assessed for donation before it is sent for recovery or disposal.

The structure of the proposed donation clause in the WFD is useful to set out the parameters to be considered. It provides, 'Member States shall, after consulting with food banks and other food redistribution organisations, take measures, where appropriate on the basis of any existing national food donation system, to ensure that economic operators having a significant role in the prevention and generation of food waste as identified by the Member States propose donation agreements to food banks and other food redistribution organisations so as to facilitate the donation of unsold food that is safe for human consumption, and at reasonable costs for the economic operators.' In the table below we use the wording to map parameters that need to be defined.

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Wording of the WFD	Parameters
shall	This is a mandatory provision, although Ireland has flexibility in the design of the requirement.
where appropriate on the basis of any existing national food donation system	Ireland has an established national food donation system in FoodCloud, and food donation also takes place at regional and local level.
economic operators	This applies to anyone placing food on the market
significant role in the prevention and generation of food waste	- For retailers, the size of the store is regularly used as a threshold for application of donation. More research on store sizes and capacity in an Irish context would be required to determine the appropriate threshold. - For other food businesses (manufacturers, processors, distributors, primary processors, food service) different parameters will need to be applied, potentially volume of food produced (which could be determined by revenue, or could be determined through food waste reporting).
donation agreements	Donation agreements will be required for the donor, beneficiary and any intermediary. FoodCloud's standard agreements incorporate provisions on: - Requirement for compliance with food safety legislation, including training and product recalls. - Quality standards for donated food. - Labelling. - Transfer of ownership, liability and insurance. - Transportation of donated products. - Subsequent use of donated products
safe for human consumption	- Food safety must apply to all food whether sold or donated and donated food must be within its use-by date. - Economic operators should be encouraged to offer donations when there is still enough time to ensure that it is feasible and safe to redistribute it. - There needs to be greater promotion of safe use of food past its best before dates.
reasonable costs for the economic operators	Donation should be supported by fiscal incentives that contribute to the cost to the food business of

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	redistribution and ensure that it is prioritised within the food use hierarchy.
facilitate the donation	Proof will be required; food business certification confirming that donations agreements are in place, and that surplus food has been offered where appropriate, could be included in food waste reporting. A validation requirement could additionally be introduced where appropriate to ensure that edible surplus is assessed for donation before it is sent for recovery or disposal.
Other considerations	
prioritising waste prevention	• Innovation in forecasting, valorisation and other means of prevention such as shorter food chains must be encouraged. • Food banks and food redistributors can choose to reject food that they know will not be feasible to redistribute.
supporting food businesses	Grants and fiscal incentives are required to cover the cost of donation, see below.
supporting the infrastructure of redistribution	Capacity building grants to enable significantly increased amounts of surplus food to be accepted and redistributed. See the policy options set out in Food Circle reports 4 and 5.

B. Enhance and promote safe food donation guidelines

To encourage safe food donation, the Government can publish and promote an official, guidance note on food safety specifically for food donation for food donors and food redistribution organisations, which is supported by relevant government organisations and agencies. The Global Food Donation Policy Atlas states, 'Irish food safety legislation has not been amended to address food that is destined for donation.' There has been an amendment to the Hygiene Regulation (EC) No 853/2004 to refer to food donation, but these regulations do not explicitly state that food can be donated when unsuitable for retail but still fit for human consumption. The Atlas provides that these regulations could be amended, or a separate piece of legislation enacted, to provide greater clarity on what can be donated and when. The FSAI has clarified that food may be donated so long as the food is safe and in an acceptable condition⁴⁷ It has produced a series of guidelines on food donation for different audiences, available on its website, but as the Atlas states, an official cross-

⁴⁷ McEnroe, K., Saliy, L., Wang, S. and Broad Leib, E. 2025.

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departmental guidance note on safe food donation 'would ensure that all information needed to maintain food safety throughout the donation process is easily accessible to food donors, food redistribution organizations, and registered charity organizations.' FoodCloud recommends that the European Commission strengthen, and that the Irish government further promote, the EU Food Donation Guidelines to promote the donation of surplus food.

B.1	Publish an official guidance note on food safety specifically for food donation for food donors and food redistribution organisations, which is supported by relevant government organisations and agencies.
B.2	Promote the content of the guidance through a communications campaign directed at food businesses.
B.3	Strengthen and promote the EU Food Donation Guidelines to include additional information further addressing barriers to surplus food donation and to promote a common interpretation of EU rules applying to the redistribution of surplus food, and promote the use of these guidelines in Ireland.

C. Liability protection for 'Good Samaritan' acts of donation

To encourage food donation, the Government can enact liability protection. Systems for food safety, traceability, and sustained relationships with donors help build trust and comfort in the donation process. Based on FoodCloud's operational experience, the authors believe that many other businesses remain reluctant to donate due to ongoing concerns about both legal liability and reputational risk⁴⁸. In terms of 'Good Samaritan' food donation, a course of dealing and well-established practice of managing food redistribution has been ongoing in Ireland over the past 12 years; there are safe food donation guidelines, and there is a defence in Irish law against liability for food donors in respect of defects that were not present at the time of being distributed. Notwithstanding this, many businesses have yet to engage in surplus food redistribution. A 'Good Samaritan' law could add value by providing clear, statutory reassurance to food donors and redistribution organisations acting in good faith and in compliance with food safety requirements. This would help reduce perceived legal risk, encourage wider participation, and strengthen the overall policy package, particularly if mandatory donation is introduced.

Legislation providing explicit indemnity or liability protection for food donors (and redistribution organisations) would be a low-cost, high-confidence intervention and a strong complementary measure to accompany mandatory donation.

⁴⁸ Further qualitative interview research with Irish food businesses not currently involved in food donation may be needed.

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c.

Revise the Liability for Defective Products Act or otherwise provide a specific indemnity to food donors and food redistributors in respect of donated food, protecting donors and intermediary organisations who have acted in compliance with food safety regulations.⁴⁹

D. Supporting food donation infrastructure and technical assistance to food businesses

To encourage more businesses to engage in food donation, the Government can offer technical assistance and grants. Further support for the infrastructure of food donation and technical assistance to food donors is required. This could include dedicated grants enabling food businesses to invest to change their processes to prevent food waste, and further technical assistance to help businesses measure food waste and identify and operationalise surplus food redistribution. General grants that can be used for this purpose should also be highlighted to food businesses. State agencies signed up to the Food Waste Charter share information with relevant stakeholders on food waste prevention, including donation options. Examples include the Local Enterprise Office 'Green for Business' voucher, and EU Leader funding. As well as promoting food waste reduction strategies, Enterprise Ireland clients can look at 'GreenPlus' support for training projects and 'GreenStart' to introduce best-practice sustainable systems and structures to the business, as well as research and development intended to introduce significant innovation. Another example is DAFM's Scheme for Innovation and Diversification in Horticulture (Capital Investments)⁵⁰ which was established to provide primary producers with access to funding for innovation and diversification investments including relating to valorising food waste.

Policy options that promote Roadmap priority actions #17 and #19 around building community sector capacity for surplus food also include grants and technical support and are referred to in Food Circle Report 4.

D.1

Offer dedicated grants that:

- enable economic operators to invest in changing processes to prevent food waste; and
- provide technical assistance to food businesses to measure food waste, and identify and donate surplus food.

D.2

Highlight general grants that could be used to prevent food waste, or valorise or redistribute surplus food.

⁴⁹ An additional section could be added to the Liability for Defective Products Act 1991, or a stand alone 'Good Samaritan' act would be required. Advice would be required from legal advisors in the department and in the office of parliamentary counsel to ensure that the desired objectives are achieved.

⁵⁰ See: <https://www.gov.ie/en/department-of-agriculture-food-and-the-marine/publications/2026-horticulture-innovation-and-diversification-schemes/> accessed 13 March 2026

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E. Fiscal incentives to enable food donation

To make food donation sustainable, the Government can remove tax barriers to food donation and implement tax incentives. It is evident from our stakeholder engagement that cost is one of the main barriers preventing food businesses from donating food, particularly around labour, packaging, transport, and cold storage.

VAT: Where food and drinks are donated free of charge, a VAT cost arises for the business donor in the form of a claw-back of input VAT reclaimed.⁵¹ Consideration could be given to seeking a specific exclusion from the self-supply of goods rule in Article 16 of the EU VAT Directive (equivalent provision here is section 19(1)(g) of the VATCA10). There is already a carve out for “gifts” of small value and “business samples” provided for under Article 185 EU VAT Directive.⁵²

Corporation Tax: A specific corporate tax deduction for the cost of food donated to food banks that are registered charities, to include any transport and employee costs associated with the transport of donated food, would help alleviate the cost associated with donation.

Fundraising and the Charitable Tax Scheme: Currently, only incorporated entities can claim tax relief for charitable donations. Extending to individuals the general tax relief available to incorporated entities for charitable (monetary) donations would provide greater access to donations (this would apply to all charities).⁵³

E.1	Amend VAT so that any VAT reimbursed on food inputs that are subsequently donated can be retained.
E.2	Create a tax credit or deduction for donated food and the labour and logistical costs of donating food.
E.3	Extend the relief available under the Charitable Donation Scheme to in-kind donations of food products.
E.4	Extend the relief available to incorporated entities to individual monetary donors for monetary donations under the Charitable Donation Scheme, in order to make it more attractive for individual donors to donate to all registered charitable organisations including food banks.

⁵¹ PwC’s Budget 2026 Submission 2025; Harvard 2025.

⁵² PwC 2025.

⁵³ Harvard 2025.

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E. Mandatory reporting

To help set targets for FLW reduction and for redistribution, and to measure progress, the Government can require food businesses to report on food waste. There is a clear need for substantially better data on the level of surplus food available in Ireland in order to set, assess and refine targets for both FLW prevention and surplus food redistribution.

Although Member States are required to report on food waste, the WFD does not require reporting by individual entities. Similarly, the Corporate Sustainability Reporting Directive does not require reporting by smaller entities.⁵⁴ In Ireland, reporting remains largely voluntary, including through the Food Waste Charter, which calls on businesses in Ireland to ‘pledge, measure and reduce’. A number of State agencies are encouraging measurement among businesses within their remit. For example, Bord Bia’s Origin Green programme requires food producers to measure food waste, while Fáilte Ireland encourages accommodation and hospitality businesses to do so through its Climate Action Programme. However, in the absence of a formal reporting obligation, participation remains limited.

The principle of ‘target, measure, act’, and the adage ‘what gets measured gets managed’ are widely promoted by leading international non-profits⁵⁵, businesses⁵⁶ and coalitions⁵⁷ working on FLW reduction. Reporting requirements can encourage businesses to identify, quantify and monitor waste streams, helping them identify where FLW can be reduced through prevention measures and increased food donation.⁵⁸

The Government should introduce a policy to ensure that robust data on food waste and edible surplus is collected across all food sectors, whether through direct reporting requirements using established protocols, or on the basis of statistically significant selection of food businesses across the supply chain.

Consideration should also be given to requiring businesses to prepare a food loss and waste reduction plan, as has been done in Spain⁵⁹. The type of grants referred to at recommendation D could be employed to put this plan in place.

Separately, measuring both food waste and edible surplus can also contribute to the development of a voluntary target for food donation. Further analysis of this is set out in Food Circle Report 2.

⁵⁴ McEnroe, K., Saliy, L., Wang, S. and Broad Leib, E. 2025.

⁵⁵ McEnroe, K., Saliy, L., Wang, S. and Broad Leib, E. 2025.

⁵⁶ Tesco 2024.

⁵⁷ Wrap 2023.

⁵⁸ McEnroe, K., Saliy, L., Wang, S. and Broad Leib, E. 2025.

⁵⁹ In Spain, the 2025 Law on the Prevention of Food Loss and Waste requires food-chain operators to have a prevention plan, within a framework that also gives priority to prevention and redistribution for human consumption: Ministry of Agriculture, Fishing and Food, Spain.

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F.1	Require food businesses in all sectors to measure their food waste using the already established mechanism and protocols in the Food Waste Charter, and to prepare a food loss and waste reduction plan.
F.2	Encourage food businesses to adopt a voluntary target for a percentage of edible food to be donated.
F.3	Scale up technical assistance to businesses to measure food waste.
F.4	Ensure that this information gathering is coordinated nationally and the data gathered is used to inform sectoral intervention approaches.

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Appendix 1 - Glossary of Terms

Anaerobic digestion (AD)	The conversion of feedstock (any organic non-woody material) by micro-organisms in the absence of oxygen into biogas and digestate ⁶⁰ .
Avoidable food waste	Refers to food that was, at some point, edible and intended for consumption but was discarded.
Best-before date	Indicates the period during which a food product will retain its optimal quality, including factors like freshness, taste, and nutritional value, when stored correctly.
Edible food	Edible food refers to food that is safe and suitable for human consumption, even if it is surplus, imperfect, or close to its 'use-by' date.
EU Platform on Food Losses and Food Waste	Established in 2018, the Platform brings together EU institutions, national experts, international organisations, and stakeholders to support efforts in defining food waste prevention measures, sharing best practices, and evaluating progress over time. ⁶¹
Food loss	Any harvest-mature plant, animal or living being (including inedible parts) that is not successfully harvested, as well as food removed from the supply chain during post-harvest phase that does not become animal feed, by-product or food waste. ⁶²
Food loss and waste (FLW)	The EC guidance on food waste reporting defines food loss as 'the loss of potential food prior to the harvest of crops or animal products' while food waste is 'any food that has become waste under these conditions: 1. It has entered the food supply chain; 2. It then has been removed or discarded from the food supply chain or at the final consumption stage; 3. It is finally destined to be

⁶⁰ Teagasc (n.d.) *Anaerobic digestion*.

⁶¹ European Commission (2025) *EU Platform on Food Losses and Food Waste*.

⁶² Barco Cobalea, H., Díaz Ruiz, R., Burniol García, A. and Vidal, B. (2024) *Unveiling the essence: Defining food loss in the European Union framework - Challenges and significance*.

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	processed as waste.' The FAO defines 'food loss and waste' as the decrease in quantity or quality of food along the food supply chain.
Food waste	Any food that has entered the food supply chain after harvesting, is subsequently removed or discarded from the supply chain or at the final consumption stage, and is ultimately destined to be processed as waste. ^{63]}
Food Waste Charter	A voluntary commitment by businesses and organisations in Ireland to take meaningful action in reducing food waste. It serves as a public declaration of their dedication to accelerating progress towards Ireland's food waste reduction targets, in alignment with UN Sustainable Development Goal 12.3.
'Good Samaritan' law	Legislation that protects food donors from civil or criminal liability when they donate food in good faith, provided it is safe and not the result of gross negligence.
Liability protection	Legal safeguards to prevent donors or intermediaries from being held responsible for harm caused by donated food, unless gross negligence or intentional misconduct can be proven.
Mandatory food donation	A legal requirement obligating food businesses to donate edible surplus food rather than dispose of it through waste management systems such as landfill or energy recovery.
National Food Waste Prevention Roadmap (2023-2025)	Sets out Ireland's key actions to steer efforts to reduce food waste by 50% by 2030 in line with the United Nations Sustainable Development Goals, supporting climate goals and the transition to a circular economy. ⁶⁴
Surplus food	Finished food products (including fresh meat, fruit and vegetables), partly formulated products or food

⁶³ Environmental Protection Agency (2026) *Food waste statistics for Ireland 2024*. EPA waste data release, 8 July 2026.

⁶⁴ Government of Ireland (2023) *Ireland's National Food Waste Prevention Roadmap 2023-2025*.

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	ingredients, which may arise at any stage of the food production and distribution chain for a variety of reasons. Foods which do not meet manufacturer and/or customer specifications (e.g. variations in product colour, size, shape, etc.) as well as production and labelling errors can generate surplus in the agricultural and manufacturing sectors for instance. Difficulties in managing supply and demand can lead to over-ordering and/or cancelled orders. Issues relating to date marking, such as insufficient product life remaining on delivery or national rules preventing the redistribution of foods past the 'best before' date, may also prevent foods from being sold and distributed through the usual retail channels. ⁶⁵
Surplus food redistribution	The process whereby surplus food that would otherwise have ended up as waste is, instead, made available for people to eat ⁶⁶ .
Use-by date	Indicates the last date a food product is considered safe to consume.
Waste Framework Directive (WFD)	The EU's legal framework for waste management. It sets the definitions related to waste management, waste, recycling and recovery. ⁶⁷

⁶⁵ Commission Notice: EU Guidelines on Food Donation (2017/C 361/01).

⁶⁶ Zero Waste Scotland (2023) *Surplus food redistribution*.

⁶⁷ See the European Parliament (2024) *Waste Framework Directive: A more sustainable use of natural resources* EU Legislation in Progress Briefing for more background.

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Appendix 2 - International review of percentage of edible surplus

Food waste, edible and redistributable surplus and donations					
	UK ⁶⁸	US ⁶⁹	France ⁷⁰	Italy ⁷¹	Ireland
Total food waste (tonnes)	10,200,000	73,900,000	9,700,000	8,127,009	708,000
Edible redistributable	4,600,000	14,500,000	2,500,000		
Edible redistributable as a % of total food waste	45%	20%	26%		
Donated /redistributed	191,000	1,750,000	74,000	94,000	4,165*
Food donated as a % of total food waste	1.9%	2.40%	0.80%	1.16%	0.44%

* FoodCloud only, 2025

Various studies indicate that the subset of food that is recoverable (i.e., edible, redistributable surplus) is typically between 20% and 30% of total food waste by weight. For Ireland, this equates to 141,600 to 212,400 tonnes, based on total food waste for 2024.

It appears that leading food banking systems globally capture roughly 1-3% of all food that is wasted nationally.

To achieve a 3% food waste reduction through redistribution, Ireland would need to redistribute around 21,240 tonnes per year.

⁶⁸ WRAP 2025, WWF UK 2022.

⁶⁹ Refed 2025.

⁷⁰ Service des données et études statistiques 2025, Banque Alimentaire de l'Isère 2024.

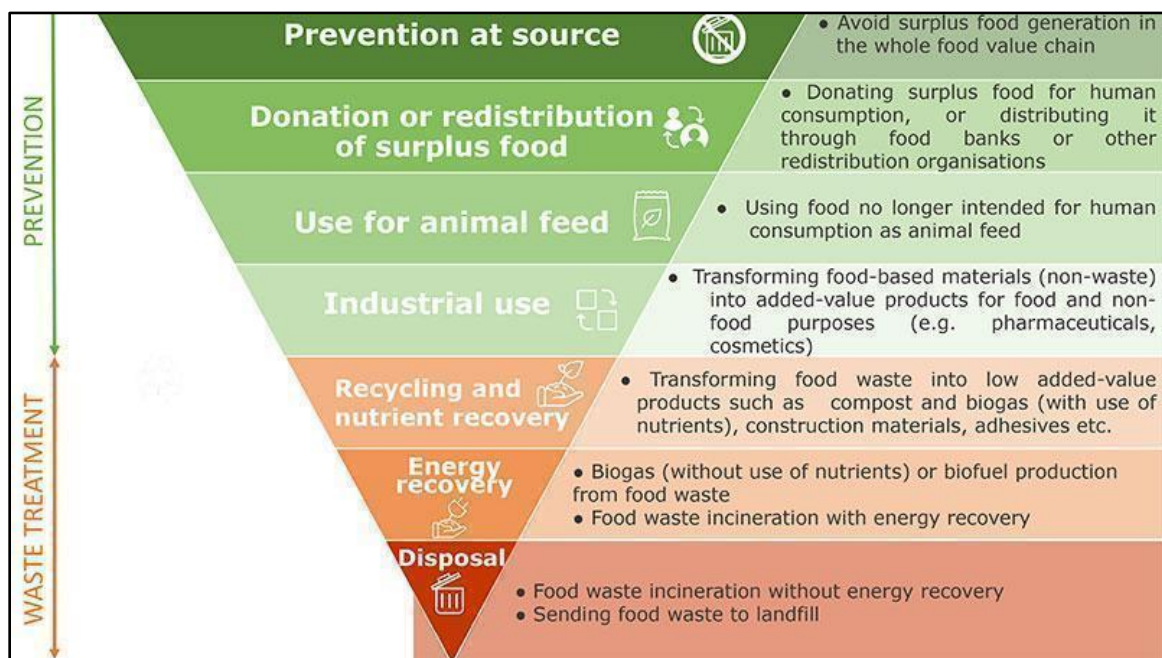
⁷¹ Eurostat, 2025; Fondazione Banco Alimentare (n.d.).

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Appendix 3 - Food Use and Waste Hierarchy

The Food Use and Waste Hierarchy is a framework that sets out the prioritisation of actions to manage and reduce food waste. This hierarchy establishes a preferred order for dealing with food, with prevention of food waste being the most preferable option. When surplus food does occur, the hierarchy advises that it should be treated in the most resource-efficient manner possible. This includes specific measures such as encouraging food donation and other forms of redistribution for human consumption, which are prioritised over its use for animal feed or reprocessing into non-food products.⁵⁵ The EPA led Food Waste Charter explicitly states that actions to meet national targets should be prioritised in line with the hierarchy.⁵⁶ Businesses and organisations that sign the Charter make a public commitment to reduce food waste, and they are encouraged to measure, target, and act on waste in alignment with these principles.

Food Use and Waste Hierarchy



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Appendix 4- International review of mandatory donation and prohibition on the destruction of edible food

This appendix presents a summary of other countries that have introduced forms of mandatory food donation or a ban on the destruction of edible foods.

As of 2024, a regional law in Brussels obliges food stores larger than 1,000 m² to donate their edible surplus to approved food aid organisations.⁷² Comparable rules exist in the regions of Flanders and Wallonia, where food donation is a condition tied to environmental permitting. Belgium also incentivises donations through VAT exemptions on donated food products.

Hungary operates a state-controlled food redistribution system that requires retailers to offer surplus food nearing expiration to the Hungarian Food Bank or other designated entities. It is compulsory for big retail chains with an annual net profit of over €270.9 million to donate their food close to its expiry date to the state.⁷³ If the food is not accepted within strict deadlines, the state may take over redistribution or mandate appropriate disposal. This centralised model includes tight regulatory timelines and ongoing monitoring to ensure compliance.

Spain's 2022 Circular Economy Law establishes mandatory requirements for food donation across the supply chain. Companies, including retailers and restaurants, must develop food waste prevention and donation plans. Retailers are specifically required to reduce prices for items nearing their expiration date and donate or dispose of surplus food according to the food waste hierarchy, giving priority to human consumption where possible.

Lithuania's 2016 legal amendment permits and encourages the donation of food past its 'best before' date if it is still safe to eat. Donors can claim corporate income tax deductions of up to 40%. The system also streamlines food safety protocols and includes monitoring of surplus food redistribution by the national Food Bank in collaboration with relevant ministries.

Across South America, several countries have increasingly focused on mandatory food donation policies and explicit bans on the destruction of edible food, reflecting a regional shift toward more enforceable and accountability-driven approaches to reducing food waste and addressing food insecurity. Peru has enacted a series of laws to address food waste and promote food donation, driven by growing concerns over food insecurity and the need for better resource management, especially in the face of recurring natural disasters. In 2016, Law 30498, known as the Food Donation Law, was passed to encourage donations and streamline transport during emergencies. It prohibits the destruction of edible food that has lost commercial value and requires supermarkets and food warehouses to donate it to public or private non-profits for free distribution. Although this was meant to take effect in August 2019, final enforcement regulations were still pending as of 2021. In 2019, Law 30988

⁷² CMS, *Management of unsold food as a condition for environmental permits*.

⁷³ Safe Food Advocacy Europe (2025) *Food donation in the EU: State of art, barriers, and perspectives*.

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strengthened this mandate by explicitly requiring the donation of edible surplus and banning its destruction, though full enforcement guidelines were still not finalised by March 2024. Most recently, in 2022, Law 31477 was passed to promote food recovery through educational campaigns, coordinated projects, and data tracking, further solidifying Peru's commitment to reducing food waste and improving food access.

Peru: While Peru has been progressive in introducing such laws, the enforcement of them has not followed and so it can be difficult to ascertain the impact, however there are reports that the introduction of the mandatory donation rules and a ban on food destruction led to a threefold increase in food donations to Peru's largest food bank.⁵⁹ It is also worth noting that the obligation under Peru's Food Donation law to donate food that has lost its commercial value but is still suitable for human consumption extends only to supermarkets and food warehouses and not to other entities in the food supply chain.

Ecuador passed the Law to Prevent and Reduce Food Loss and Waste and Reduce the Hunger of People in Vulnerable Situations in May 2022.⁷⁴ The law bans any actor in the food supply chain from destroying food fit for human consumption (Article 12), unless they can demonstrate that no other beneficial use such as donation, animal feed, energy production, or composting is feasible. The law imposes fines for noncompliance and delegates to the Ministry of Economic and Social Inclusion the responsibility for identifying food-vulnerable populations to ensure targeted distribution of surplus food.

Chile has focused on financial and regulatory incentives to reduce food waste. In 2020, Law No. 21.210 amended Article 31 of the Income Tax Law, stating that the voluntary destruction of food suitable for human consumption can no longer be claimed as a deductible business expense - thereby discouraging food waste and encouraging donation. In 2023, Chile's Ministry of Environment introduced a draft law to gradually prohibit the landfill disposal of organic waste and promote its recovery. Additionally, a separate legislative proposal under consideration- introduced in 2015 - seeks to explicitly ban the destruction of surplus food and require large food retailers to donate it, though final legislative action on this proposal is still pending. This proposal aims to amend the Sanitary Code and aligns with broader food recovery and nutrition policy goals.

⁷⁴ Government of Ecuador (2022) *Ley para prevenir y reducir la pérdida y el desperdicio de alimentos y mitigar el hambre de las personas en situación de vulnerabilidad alimentaria*. Registro Oficial, Tercer Suplemento N° 72, 30 May 2022.

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Policies and key impacts in Jurisdictions with Food Destruction Prohibited and Mandatory Donation Requirements

LOCATION	FRANCE	PERU
Destruction of Edible Food Prohibited	Prohibition on making edible unsold food unfit for consumption (e.g., 'bleaching') (2016). Subsequent law strengthened fines for destroying unsold food products fit for consumption, increasing up to 0.1% of the annual turnover from the previous penalty of only €3,750.43 (2020).	Prohibits destruction of food in good condition that has lost commercial value and is fit for human consumption (2016).
Mandatory Donation Required	Mandatory and retailer specific. Supermarkets (more than 400m²) must establish contracts with relevant charitable organisations to donate retailer food surplus (2016). The n°2016-138 Law was also extended to mass caterers and food manufacturers (2019).	Mandatory and retailer specific. A donation requirement for food storage facilities and supermarkets Is part of the Food Donation Law (2016/2019).

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Key Impacts	Reported as of 2020: <i>Overall food waste reduced</i> France has reduced food waste by 10% between 2016 and 2020. Reported as of 2019: <i>Increase in supermarkets donating:</i> The percentage of supermarkets donating unsold products rose over 20% (from 66% prior to 2016 to more than 90% in 2018). <i>Donation volume:</i> Over 2,700 supermarkets send near-expiry food to 80 warehouses, rescuing 46,000 tonnes annually. <i>New partnerships created:</i> The law has spawned many local partnerships between supermarkets and food assistance organisations. <i>Improved quality of donations:</i> The law has helped improve the quality of donated food, as supermarkets are expected to sort produce and donate packaged items 48 hours before their expiration dates. <i>Tax incentives support donation:</i> Tax incentives of approximately 60% of the food's inventory value in France play an important role in encouraging donations.	<i>Donations increase:</i> Enacting the law in 2016 tripled the donations to Peru's major food bank, Banco de Alimentos Perú. <i>Local services created:</i> Note that this example is not donation focused but hints at the possibilities. As a result of the law, private initiatives have been established to recover organic waste and transform it into value-added products destined for the animal feed industry and agriculture (e.g., Sinba Sura SAC).
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Policies and Key Impacts in Jurisdictions with Mandatory Donation Requirements

LOCATION	CZECHIA	UNITED STATES (CALIFORNIA)
Mandatory Donation Required	Mandatory and retailer specific. Mandates food retailers with supermarkets of over 400m² to engage in food redistribution actions with registered food business operators (2018).	Mandatory and includes retailers. California's SB 1383 requires that businesses (including supermarkets) donate surplus food instead of throwing it out. The 2025 goal is to redirect to people in need 20% of edible food currently thrown away (2016; in effect 2022)
Key Impacts	<i>Donation volume:</i> By mid-2018, the national volume of donated surplus food surpassed 2017's levels.	<i>Community participation:</i> 100% of California communities have expanded programs to send still-fresh, unsold food from large food businesses to Californians in need. <i>Donation volume:</i> In 2022, approximately 203,000 tonnes of edible food were recovered. In 2023, 217,042 tonnes of unsold food were recovered (94% of the 2025 target).

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Policies and Key Impacts in Jurisdictions with Organic Waste Bans but No Food Destruction Prohibition

LOCATION	UNITED STATES (MASSACHUSETTS)	UNITED STATES (VERMONT)
Destruction Not Prohibited but Organic Waste Ban in Place	No prohibition on destruction of edible surplus food. Organic waste is banned from landfill, prioritising prevention and donation (2014).	No prohibition on destruction of edible surplus food. Organic waste is banned from landfill, prioritising prevention and donation (2012).
Key Impacts	<i>Donation volume:</i> Food businesses in Massachusetts diverted food waste from landfills at a rate five times higher after the first year of the ban, resulting in a 25,000 ton increase in food donated. <i>Increased proportion of food rescued:</i> Food rescue of fresh and perishable foods has grown by more than 50%.	<i>Increase in donation:</i> Soon after the implementation of its organic waste disposal ban, saw a 60% increase in food donations. <i>Donation volume:</i> From 2014 to 2017, food donation to the Foodbank almost tripled. However, with the exception of 2020, donations declined post-2017, possibly due to surplus being sold at discount

Policies in Jurisdictions with Financial Disincentives for Food Destruction

LOCATION	CHILE	ECUADOR
Destruction Not Prohibited but Financial Disincentive in Place	Through a tax reform, it appears that the voluntary destruction of unmarketable food that is still suitable for human consumption may be subject to a 40% tax penalty (2020).	Bans anyone in the supply chain from destroying food that is fit for human consumption and imposes fines (2022).
Key Impacts	<i>No details available</i>	<i>No details available</i>

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Appendix 5 - International review of 'Good Samaritan' acts of donation

Italy has adopted liability protection legislation. In 2003 the country introduced a 'Good Samaritan' law that simplifies the food donation process by recognising food banks themselves as the final link in the food chain (i.e. the final consumers of donated products). This thereby prevents individuals receiving food from food banks from being able to file a lawsuit against the food donors. Italy then built on this regulatory process introducing the Gadda Law in 2016 which introduced a suite of other measures further removing bureaucratic barriers but also importantly introducing tax deductions and subsidies for food donation. In 2017 Italy experienced a 20% increase in food donation. It is difficult to isolate which measure exactly drove this increase.⁷⁵

The introduction of liability protection into Argentina's Food Donation Law represented a positive step towards facilitating increased food donations. However, as noted in *The Global Food Donation Policy Atlas: Executive Summary - Argentina* (2020), the change did not result in a measurable increase in donations within the first year of its implementation. The Argentine Network of Food Banks reported no significant impact during this period.

This limited outcome suggests that the existing legal protections have not fully addressed the liability concerns of donors and intermediary organisations. To improve the effectiveness of the legislation, the Atlas recommends several measures: issuing interpretive regulations to clarify the 'equitable distribution requirement' and identify applicable provisions of the Argentine Food Code; extending liability protections to include direct donations and those made by organisations charging a nominal fee; and confirming that protection applies to the donation of past-date food where the date indicates quality rather than safety.

The introduction of liability protections under Brazil's Food Waste and Donation Law was a positive step toward promoting food donation. However, *The Global Food Donation Policy Atlas: Brazil Executive Summary*⁷⁶ highlights that the provisions are not well understood, and confusion around their scope continues to undermine donor confidence. It recommends a national awareness campaign to clarify the protections and promote appropriate food safety practices. While industry stakeholders such as the Brazilian Food Industry Association (ABIA) and Carrefour Brazil welcomed the legal framework as reducing excessive risk, others voiced concern. Consumer rights group IDEC warned that the law may encourage the donation of ultra-processed foods high in salt, sugar, and fat. Additional concerns were raised about the law's potential to weaken consumer protections, particularly regarding food safety, with critics arguing that donors may rely on 'good faith' clauses to avoid accountability.

Ecuador's Food Loss and Waste Law offers broad liability protection for food donors and recovery organisations; however, this protection applies only when food is donated *free of charge*. According to the *Global Food Donation Policy Atlas: Ecuador*, this limits innovative redistribution models such as social supermarkets, which

⁷⁵ Safe Food Advocacy Europe (2021) *Policy report on food donations*.

⁷⁶ The Global Food Donation Policy Atlas (2023) *Executive Summary - Brazil*.

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operate on a not-for-profit basis but charge a nominal fee to cover costs. The Atlas recommends amending the law to extend protections to such models and urges the government to issue clear guidance for donors on how to comply with liability safeguards.⁷⁷

⁷⁷ The Global Food Donation Policy Atlas (2023) *Executive Summary - Ecuador*.

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Appendix 6 - Stakeholder survey

This survey is being carried out to gain understanding about how differing policy frameworks could potentially impact levels of food donation and food redistribution. Your answers will assist FoodCloud to provide recommendations based on industry learnings and international practice to DECC.

How will this information be used? All answers will be summarised and anonymised.

Just to note... Information provided here is not legal advice, merely our understanding of the current policy position either at home or abroad, and, in some cases, how the policy might be changed to create a more favourable environment for food donation.

Definitions of terms used in this survey:

Surplus food consists of finished food products (including fresh meat, fruit and vegetables), partly formulated products or food ingredients that may arise at any stage of the food production and distribution chain for a variety of reasons. Definition sourced from the EU guidelines on food donation. In this discussion we are mainly focused on unsold edible surplus food that could be donated for human consumption.

Organic waste or bio-waste is defined as biodegradable garden and park waste, food and kitchen waste from households, restaurants, caterers and retail premises, and comparable waste from food processing plants. Simply put it is waste containing carbon compounds. Definition sourced from European Environment Agency.

Introduction	What stage of the food supply chain does your organisation operate?
Familiarity with food donation	Does your organisation currently donate edible surplus food to any third party for redistribution? If yes, what percentage of unsold edible food do you donate for redistribution? (estimate if data is not available) What happens to edible unsold food if it is not donated? If no- Are there specific reasons or barriers preventing you from donating edible surplus food? If you identify more than one barrier please list them in ranking order, the first being the biggest barrier. Do you know what currently happens to unsold edible surplus food in your organisation? What are the main drivers for your organisation to reduce your food waste?

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	Is it difficult to implement changes to reduce food waste? Is there anything that would make managing/reducing your food waste easier?
Liability Protection	Is concern about being found liable if someone becomes sick after consuming donated food a barrier to donating (or donating more) edible surplus food? Please outline the reasons for your answer. Does concern about your brand's reputation limit the amount of edible surplus food you donate? If yes, are reputational concerns linked to concern about being protected from liability if someone was to become sick from donated food?
Voluntary targets	Does your organisation have any internal/voluntary targets for <i>food waste reduction</i>? If yes - please give details of these targets and metrics involved. Please outline the impact these voluntary targets have had on your business? This could include metric data or changes to business processes, new product lines through valorisation etc. Does your organisation have any targets (internal or external) for the <i>amount of edible surplus food donated</i>? If yes - please give details of these targets and metrics involved. If yes - what level of impact has these voluntary targets had on your business? If no - have voluntary targets ever been considered in the past for your operations? If considered but not adopted, why were they not adopted? In your opinion, how effective are voluntary targets (drawing from wider experience than specifically food waste)?
Mandatory	If the government were to mandate donation of edible surplus food, how would this impact your business? What changes to your business processes would be required? What kind of support do you think you or your industry would need to meet a mandatory donation target?

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	In your opinion would the introduction of mandatory donation of edible surplus food result in a reduction of the amount of food waste generated in the first place (which we recognize may also then reduce the amount of edible surplus food available for donation)?
Reporting	Has your organisation signed up to the Food Waste Charter and/or does your organisation currently measure the levels of food waste occurring in your operation? If no - can you talk about why this is not happening/barriers or blockers preventing this occurring. In your opinion would the introduction of mandatory measuring of food waste, help to reduce its occurrence? What challenges or barriers would you foresee if mandatory measuring of food waste was to be introduced?
Bans	What would be the implications for your organisation of a ban on the destruction of edible foods? What would be the implications for your organisation of a ban on the disposal of organic waste material to landfill specifically? Do you separate food waste that is still edible from food that is spoiled? If yes, how do you do this?
Other Fiscal Measures	<i>Tax incentives can be used to remove financial barriers to food donation. Examples of incentives include tax deductions or credits for food donation. The EU does not provide tax incentives for food donation but has permitted member states to do so. Ireland's Charitable Donation Scheme allows tax relief on qualifying donations made to approved bodies. Currently, in-kind donations are not a part of this scheme.</i> <i>Internationally, there are some examples of fiscal policy being used to support food donation:</i> <i>United States - Including food donation in the category of tax-deductible contributions</i>

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	<i>Australia - Provide tax incentives to cover the costs related to donation of food</i> <i>France - Offer tax credit for food donation and activities</i> <i>The situation in Ireland, as we understand it is:</i> <i>Indirect tax - VAT law in Ireland is governed by the EU VAT Directive. In Ireland if a food business buys a food input, if the food is not zero rated, it has to pay VAT at the applicable rate, and if it does but does not sell it on then it is treated as a 'self supply', and would not be able to reclaim the VAT afterwards.</i> <i>Direct tax - when food is donated, if the value of the food is effectively nil then the expense of purchasing that food could be written off in the same way as it would be if the food ended up in the bin. But there is no tax credit beyond that.</i> Does your understanding of the tax treatment of food that is donated marry with the above? If not, please provide your understanding of the situation. How would a change to the VAT treatment of donated goods benefit your food business, if at all? Any tax credit would need to be designed so as not to create market disruption, by being overly favourable. Would the introduction of a tax credit support food donation by your business?
General	Are there other measures, not currently addressed, that you believe would make it easier for your organisation to reduce the amount of unsold food (food waste generated) in its operations? Are there other measures, not currently addressed, that could make it easier for your organisation to donate/donate more edible surplus food?

Thank you very much for taking the time to go through our detailed survey. Your answers will be very important in influencing future measures to support food donation and redistribution.