



**Facilitating food donation
at European level to
prevent food waste and
reduce food insecurity**





“ It is unacceptable that **88 million tonnes** of food are wasted every year in Europe, especially in a world where over **800 million people go hungry**. The European Commission has already put several initiatives in place, but there is still so much to be done if we want to reach Zero Hunger worldwide by 2030.”

Vytenis Andriukaitis

Commissioner for Health and Food Safety

#WFD18 #ZeroHunger



European
Commission

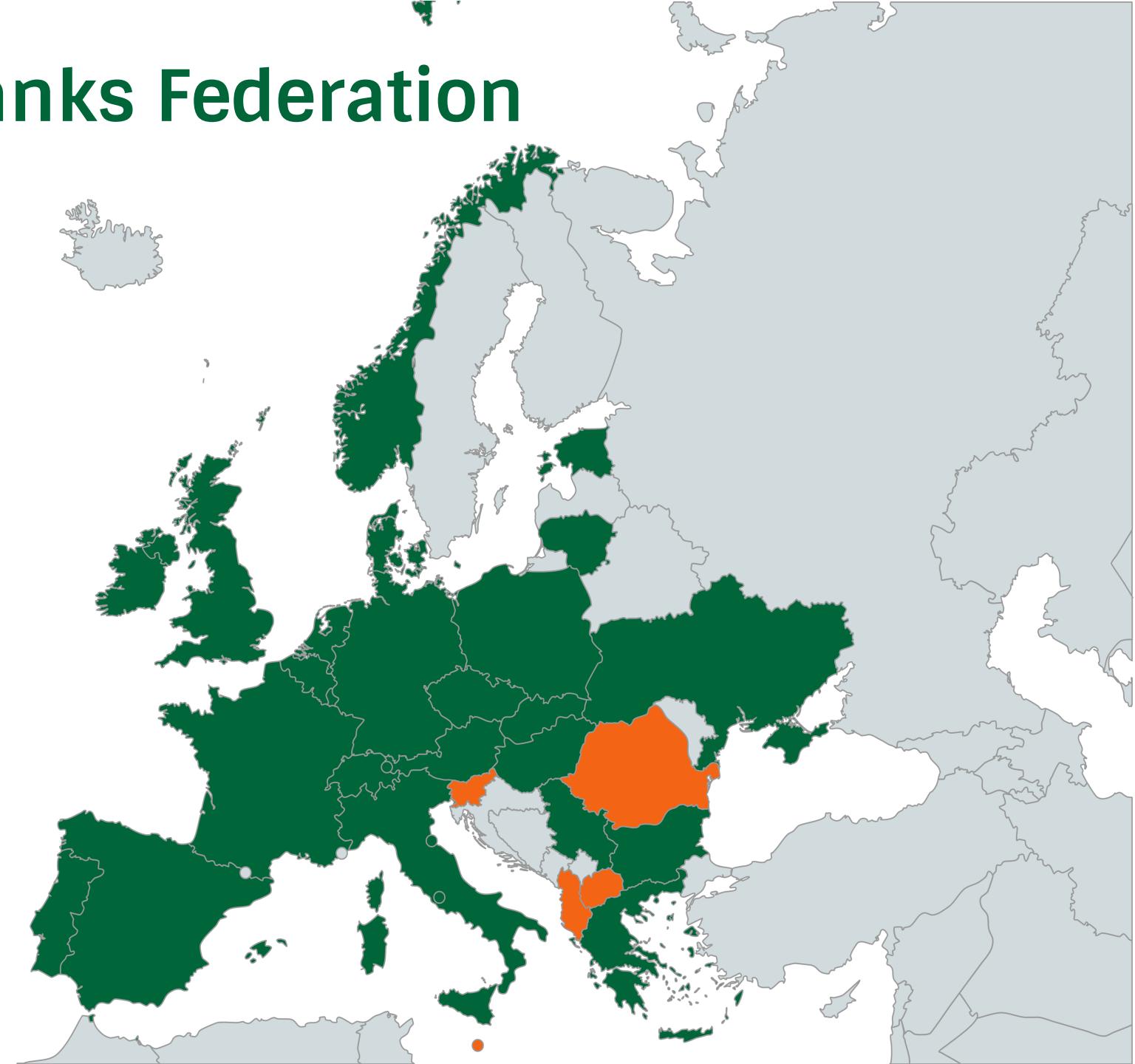
Health and Food Safety

European Food Banks Federation

In a nutshell

24 Full Members
5 Associate Members

Established in **1986**, FEBA is a
members-driven organization
based in **Brussels**.



Our impact

In 2018, FEBA membership



Redistributed

781,000 tons

Equivalent to

**4.3 million
daily meals**



through

45,700 charities

↓ assisting

9.3 million deprived people

The FEBA network

421
Food Banks
and branches

**31,700
co-workers**

85% of co-workers
are volunteers





Matsentralen







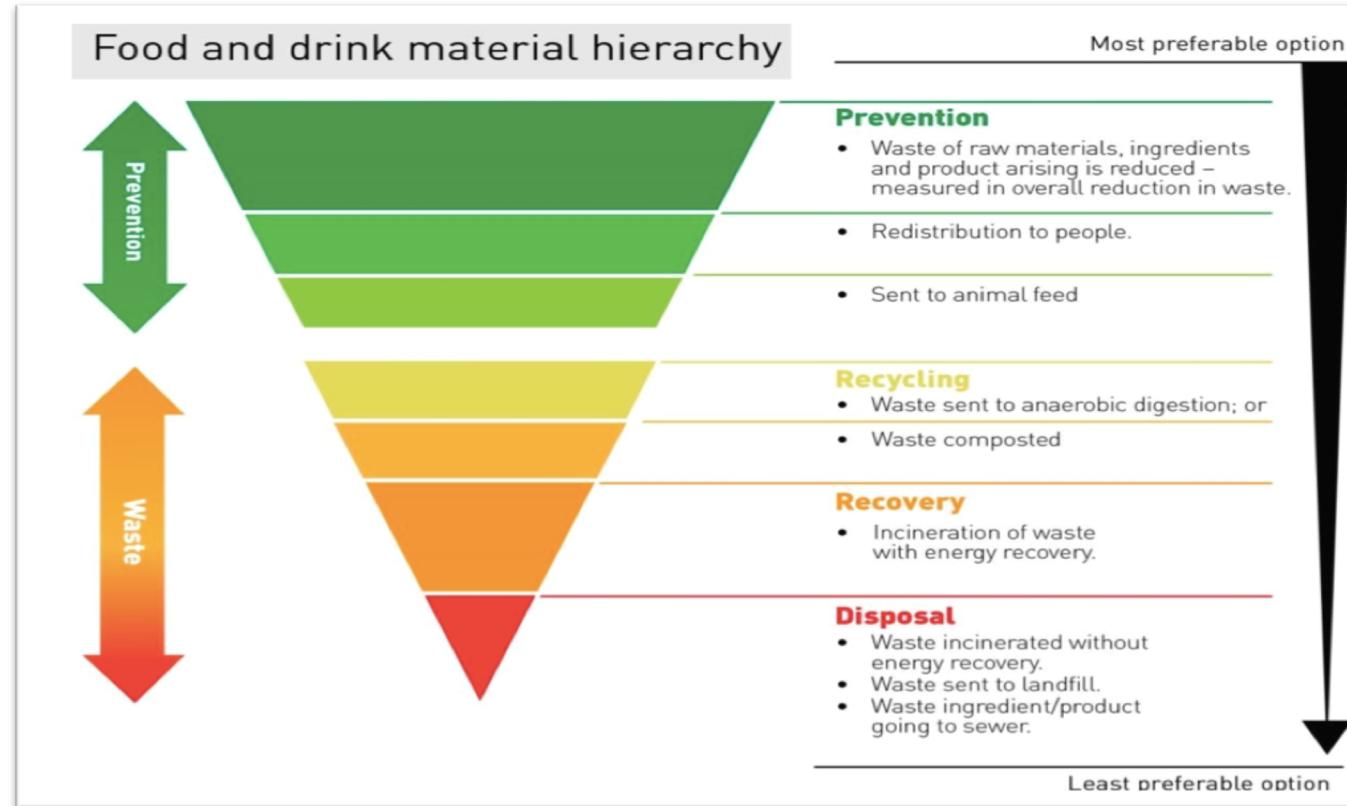
Circular economy: A new approach

Food waste is an increasing concern in Europe. The production, distribution and storage of food use natural resources and generate **environmental impacts**. Discarding food that is still edible increases these impacts, and causes **financial losses for consumers and economy**. Food waste also has an important social angle: **donation of food that is still edible but that for logistic or marketing reasons cannot be commercialised should be facilitated.**

Communication from the Commission
Closing the loop – An EU action plan for the Circular Economy
2 December 2015



Food & Drink Hierarchy



EU ACTION TO FIGHT FOOD WASTE

2015

DECEMBER

Circular Adopted
Economy
Action Plan

2016

NOVEMBER

EU Platform
on Food Losses
and Food Waste
established

2017

OCTOBER

EU guidelines on
food donation

2018

APRIL

EU guidelines for
the feed use of
food no longer
intended for human
consumption

2019

MARCH

Common EU
measurement
methodology

2022

First EU-wide
reporting of food
waste levels in
Member States

2030

12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



SDG 12.3 target: halve
global food waste by 2030

#FoodWasteEU



Health and Food Safety



SUSTAINABLE
DEVELOPMENT GOALS



On World Food Day the European Commission adopted guidelines to facilitate food donation in the EU.

#FoodDonationGuidelines #CircularEconomy #WorldFoodDay

Donating food in the EU Hygiene and food safety rules

The EU is committed to providing **safe, nutritious, high quality** and **affordable** food for its citizens. **Food donation** must comply with the General Food Law and **EU rules on food hygiene**, applicable to all food business operators.



✓ **General hygiene requirements**

All food products, at all stages of the food supply chain and a large degree of flexibility according to the type of establishment.

✓ **Food of animal origin**

Specific hygiene requirements and subjected to some constraints.

✓ **Hospitality, catering and food service sectors**

Food donation is more limited for hygiene reasons, but it is possible to identify and assess opportunities on a case-by-case basis.

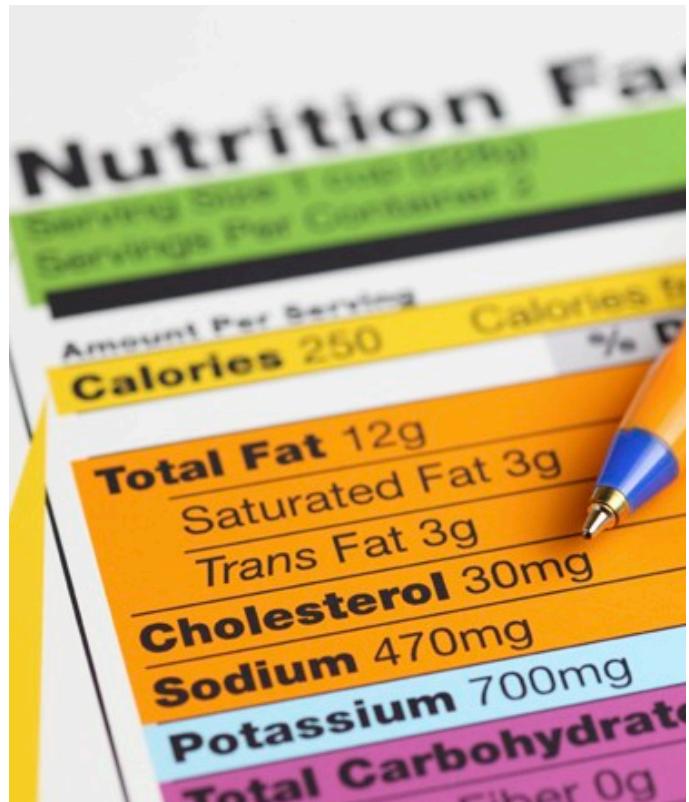
✓ **Freezing of surplus food**

Food of animal origin intended for freezing must be frozen without undue delay after production. This requirement does not apply to food donation if the activity is marginal, localised and restricted.



Food information and redistribution

Giving consumers access to **clear, comprehensive and reliable food information** to make **informed and safe choices** is essential.



✓ **Language requirements**

Mandatory food information has to be provided in the **official language(s) of the country or a foreign language easily understood** by the consumers.

✓ **Information requirements for prepacked foods**

Mandatory food information must be **present and provided** and must appear **directly on the package or on a label attached** therein.

In certain instances (surplus food not intended for the final consumer or supplied to mass caterers), food information may also be presented in **commercial documents** related to the food.

✓ **Information requirements for non-prepacked foods**

Food donation of **non-prepacked foods** is allowed if consumers receive the **required information**.

Required food information is limited to the presence of **allergens** and any **other additional information required by national rules**.

Food information and redistribution



... KNOW YOUR DATES!

"USE BY"
informs you about
FOOD SAFETY

≠ "BEST BEFORE"
informs you about
FOOD QUALITY

Food donation is not allowed **after the expiry** of the 'use by' date.

Donors should ensure a **sufficient shelf life** in order to allow a **safe redistribution and use** by the final consumer.

Food donation is allowed **after the expiry** of the 'best before' date.

Marketing of food beyond the 'best before' is allowed under EU rules, under the **responsibility of the food business operator** and upon the condition that proper **storage conditions** and **integrity of packaging** must always be guaranteed.

Financial rules on food donation

Tax barriers should not prevent **food donation**.

Value added tax

VAT legislation as applied in EU Member States can sometimes have **implications for food donation**. By adapting the rules applicable to **goods handed out for free** (Articles 16 and 74 of the VAT Directive), Member States can facilitate the donation of surplus food for **charitable purposes**.

In some Member States, **little or no VAT** is paid on food donation as the **value of the donated food** close to its 'best before' or 'use by' date is **small or zero**.

Fiscal incentives

Some Member States seek to **stimulate** food donation by offering:

Tax deductions

- In **Portugal**, donors can deduct up to **140 %** of the value of the food at the time of donation (limited to 8/1000 of the donor's turnover) if the food will be used for a **social purpose**.

Tax credits

- In **France** and **Spain**, **60 %** and **35 %** respectively of the **net book value** of donated food can be claimed as a **corporate tax credit**. This percentage can be **deducted** from the **corporate tax** on their **revenue**.



THANK YOU!

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