

# FEBA

## Contribution to the Call for Evidence on the Circular Economy Act



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# FEBA Contribution to the Call for Evidence on the Circular Economy Act

The European Food Banks Federation (FEBA) represents a network of 351 food banks committed to reducing food insecurity by rescuing safe, surplus food and supporting a wide ecosystem of non-profit partners that provide material and non-material assistance across Europe. FEBA welcomes the European Commission's plans to propose a **Circular Economy Act**. The Circular Economy Act is an opportunity to strengthen the Single Market for circular solutions while ensuring that **safe edible surplus is redirected to people in need**.

## Context

In 2023, over 58 million tonnes of food waste were generated in the EU, equivalent to 130 kg per inhabitant, with an estimated associated market value of 132 billion euros.<sup>1</sup> At the same time, in 2024, around 38.2 million people, corresponding to 8.5% of the EU-27 population, were unable to afford a meal with fish, meat or vegetarian equivalent every second day.<sup>2</sup> The data highlight the paradox of significant amounts of food being wasted on the one hand and the prevalence of severely materially deprived persons on the other.

The issue of food waste does not solely have social ramifications but adversely impacts the climate and environment. When food is wasted, the energy and resources required for its

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<sup>1</sup> Eurostat, "Food waste and food waste prevention – estimated amounts in Europe", *Statistics Explained*, 6 September 2023 <https://ec.europa.eu/eurostat/statistics-explained/index.php?oldid=578564> accessed 6 November 2025.

<sup>2</sup> Eurostat, Almost 9% in the EU could not afford a proper meal, Eurostat News (28 August 2025) accessed 10 July 2025.

production are wasted too.<sup>3</sup> Additionally, food waste destined for landfills decomposes and releases greenhouse gas emissions, including methane.<sup>4</sup> As methane is more potent than carbon dioxide, this may have considerable detrimental effects on the climate.<sup>5</sup> It is estimated that emissions from food waste account for about 16 percent of the EU food system's total greenhouse gas emissions.<sup>6</sup>

In the Call for Evidence on the Circular Economy Act, the Commission set the objective of accelerating the transition to a more circular economy, which will contribute *inter alia* to the decarbonisation of the EU. The data highlight that food waste is a crucial part of the puzzle and should therefore be addressed in the upcoming proposal on the Circular Economy Act.

The inclusion of the circularity of food products and the EU's food system in the Circular Economy Act is in line with the key legislative initiatives under the Circular Economy Action Plan of the Green Deal, namely the recently revised Waste Framework Directive (WFD). The revision included the setting of EU food waste reduction targets for the year 2030. To create synergies between the revised WFD and the upcoming Circular Economy Act, the latter should set out measures that contribute to the achievement of the food waste reduction targets.

As such, the initiative supports the attainment of the Sustainable Development Goals (SDG) 8 on decent work and economic growth, SDG 9 on industry, innovation and infrastructure, SDG 12 on responsible consumption and production and SDG 13 on climate action.<sup>7</sup> By addressing food waste reduction through the circularity of the EU's food systems, the Circular Economy Act would additionally target SDG 12.3 on halving food waste by 2030.

## The Role of Food Banks in Strengthening the Circular Economy

In 2024, FEBA's network spanned 30 European countries (25 Full Members and 5 Associate Members). Members redistributed approximately 834,000 tonnes of food, supporting around 12.2 million people in need via partner organisations. Around 90% of daily food-bank activity relied on volunteers. The numbers demonstrate that food banks play a pivotal role in facilitating the goals of the circular economy. Food banks ensure that safe edible surplus is

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<sup>3</sup> Harvard Law School Food Law & Policy Clinic and Global FoodBanking Network, *Voluntary Carbon Markets to Reduce Food Waste: Issue Brief* (The Global Food Donation Policy Atlas, Mar 2025)

<[https://atlas.foodbanking.org/wp-content/uploads/2025/03/Atlas\\_Voluntary-Carbon-Markets-March-2025-FINAL.pdf](https://atlas.foodbanking.org/wp-content/uploads/2025/03/Atlas_Voluntary-Carbon-Markets-March-2025-FINAL.pdf)> accessed 1 November 2025, p.3.

<sup>4</sup> Ibid.

<sup>5</sup> Massachusetts Institute of Technology Climate Portal, "What makes methane a more potent greenhouse gas than carbon dioxide?" (7 Dec 2023) <<https://climate.mit.edu/ask-mit/what-makes-methane-more-potent-greenhouse-gas-carbon-dioxide>> accessed 6 Nov 2025.

<sup>6</sup> European Commission, 'Frequently Asked Questions: Reducing Food Waste in the EU' (June 2023)

<[https://food.ec.europa.eu/system/files/2023-06/fw\\_lib\\_reduce-food-waste-eu\\_faqs.pdf?utm\\_source=chatgpt.com](https://food.ec.europa.eu/system/files/2023-06/fw_lib_reduce-food-waste-eu_faqs.pdf?utm_source=chatgpt.com)> accessed 1 November 2025, p.19.

quickly and safely redirected to people, in cooperation with public authorities, businesses and social partners. By redistributing surplus food to people in need, food banks and associated (charitable) organisations therefore have the potential to deliver significant social and environmental impacts.

### The Multiplier-effect: Creating Broader Social, Economic and Environmental Benefits

The profound impact of food banks' work can be demonstrated using the example of the multiplier effect, calculated by applying a Social Return on Investment (SROI) Methodology.<sup>8</sup> Several FEBA Members have carried out SROI studies in collaboration with research institutions or consultancies to determine their respective impacts.

In 2024, the Dutch Food Bank Federation 'Voedselbanken Nederland' partnered up with the consultancy 'Deloitte' to conduct an SROI analysis of food banks' operations.

In this case, the analysis involved mapping the different outcomes of food banks' activities and calculating the monetary value of each impact. These included benefits such as improved mental and physical health. Crucially, the analysis identified the avoided greenhouse gas emissions from food waste and the subsequent avoidance of incurring costs as one of the positive impacts. Thus, the identified positive impacts were translated into economic benefits and compared to the total financial inputs. Based on the calculations by Deloitte and Voedselbanken Nederland, the work undertaken by Dutch food banks was estimated to generate €12 in value for society for every €1 Euro invested.<sup>9</sup>

<sup>10</sup>

## Policy Recommendations

### 1. Synergies with the EU's Circular Economy Policies

The importance of food banks' activities for the attainment of the EU's circular economy objectives is reflected in the text of the newly revised WFD. The Directive places food redistribution for human consumption as the second highest tier in the food waste pyramid after food waste prevention.<sup>11</sup> Article 9a(1)(c) sets out that Member States must therefore take measures to encourage food donation and other redistribution for human consumption and recognises food banks and other food redistribution organisations as implementing partners to be consulted by Member States.<sup>12</sup> Thus, the Circular Economy Act should align with the WFD and facilitate food redistribution further.

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<sup>8</sup> The Dutch Federation of Food Banks cooperated with the consultancy Deloitte to calculate the SROI: Vereniging van Voedselbanken Nederland and Deloitte Impact Foundation (DIF), Wat is de sociale impact van Voedselbanken Nederland? Een Social Return on Investment analyse (presentation, October 2024).

<sup>9</sup> Ibid.

<sup>11</sup> Directive (EU) 2025/1892 of the European Parliament and of the Council of 10 September 2025 amending Directive 2008/98/EC on waste (Text with EEA relevance) OJ L 2025/1892, 26 Sept 2025.

<sup>12</sup> Ibid, art 9a(1).

## 2. Extended Producer Responsibility Schemes

The Commission's Call for Evidence on the Circular Economy Act lists the extension of extended producer responsibility schemes as one of the possible interventions to be covered in the proposal. In this regard, food banks and their network of (charitable) organisations act as facilitators of these schemes, by enabling the traceability of donated food and non-food products. This is not only relevant in terms of food safety concerns, such as in cases of recalls of faulty products, but crucial for the reporting by food donors and food banks. The Circular Economy Act could strengthen the role of food banks by acknowledging their critical role in realising extended producer responsibility schemes for food and non-food products donated in the form of material support.

## 3. Public Procurement of Circular Goods

The Commission further raised the inclusion of public procurement measures within the Act to promote circular goods. To increase the circularity of food and non-food products and simultaneously reduce the climate impact of food donation logistics, the Circular Economy Act could target the electrification of the deployed vehicles. Public procurement could serve as an important means, as transport for food banks is often funded by government authorities. The Circular Economy Act could therefore provide measures that stimulate public purchases and maintenance of more sustainable transport vehicles for food banks.

Furthermore, FEBA encourages the inclusion of food waste reduction criteria into public procurement contracts of catering and comparable services within the retail sector. This could position food banks as natural partners to support the implementation of food waste reduction measures by actors in the retail sector for public bodies and services. To reach the food waste reduction target of 30 percent applicable to the retail sector by 2030 will require the implementation of ambitious and innovative measures.<sup>13</sup> Thus, public procurement measures targeting food waste reduction could serve as a valuable tool to be addressed in the Circular Economy Act.

## 4. Labelling and Date Marking

The Global Food Donation Policy Atlas, developed by Harvard Law School's Food Law and Policy Clinic and the Global Foodbanking Network, has identified the policy issue of confusion around labelling and date marking as one of the main barriers to food donation, which can therefore impede circularity.<sup>14</sup> The issue pertains to the fact that many countries do not provide sufficient guidance that distinguishes between 'use by' and 'best before' dates, despite their crucial difference. While the former refers to a strict safety-date to guarantee the food safety of the product, the latter indicates the date up until which the quality of the product is assured.

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<sup>13</sup> WFD (n 10) art 9a(4)(b).

<sup>14</sup> Harvard Law School Food Law & Policy Clinic and Global FoodBanking Network, *Promoting Food Donation: Date Labeling Law and Policy Issue Brief* (The Global Food Donation Policy Atlas, Nov 2023) <<https://atlas.foodbanking.org/wp-content/uploads/2023/11/atlas-date-labeling-issue-brief.pdf>> accessed 1 November, p.3.

Given that food products and beverages that have exceeded the ‘best before’ date are often perfectly safe, failing to clarify this distinction may lead to an increase in food waste.<sup>15</sup> Additionally, some countries have prohibited the donation of food that has passed the quality date. With the support of FEBA, the Policy Atlas is currently being developed for EU countries, where this policy issue is prevalent.<sup>16</sup> Member States’ authorities should be encouraged to cooperate with food banks to increase the awareness of the need for clarification of dual labelling schemes.

## 5. VAT Exemptions and Tax Incentives

One of the factors that can significantly impact food donations covered within the Harvard Policy Atlas relates to tax exemptions and incentives. The issue is twofold: on the one hand, taxes may pose a barrier to food donations. For instance, in many Member States the VAT is levied upon food donations, whereby food businesses incur costs for these donations.<sup>17</sup> As a consequence, food businesses may be discouraged from donating to food banks that redistribute food and non-food products to the most deprived persons and instead turn to more profitable or wasteful options.

Additionally, food banks themselves may have to pay the VAT on donated food when acquiring the food donation from donors.<sup>18</sup> There is therefore a need to provide clear EU rules that confirm the possibility to provide VAT exemptions for food donations. Additionally, this practice should be emphasised more strongly in the EU Food Donation Guidelines.

On the other hand, charitable tax credits or tax deductions may serve as an incentive for food donations. The Harvard Food Donation Policy Atlas recommends States to take measures that allow food donors, including local producers, food manufacturers, distributors, retailers, restaurants, and other supply chain actors, to collect charitable tax credits or tax deductions for in-kind food donations.<sup>19</sup>

Importantly, these charitable tax credits or tax deductions must not be subject to deduction caps and must consider additional costs to the donated food, such as transportation costs, in their design.<sup>20</sup> Recommendations on incentives or rewards at EU level are necessary to encourage Member States to introduce such national tax measures.

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<sup>15</sup>Joseph S Beckmann, Emily M Broad Leib, Melissa Shapiro, Kerensa Gimre & Regan Plekenpol, *Promoting Food Donation: Date Labeling Law and Policy – Issue Brief* (Harvard Law School Food Law & Policy Clinic & Global FoodBanking Network, Nov 2021) <https://atlas.foodbanking.org/wp-content/uploads/2023/11/atlas-date-labeling-issue-brief.pdf> accessed 6 November 2025, p.3, 5.

<sup>16</sup> A Eurobarometer carried out in 2018 found that less than half of the questioned consumers understood the meaning of ‘use by’ and ‘best before’: Flash Eurobarometer 425: Food Waste and Date Marking (European Commission, September 2015) <<https://refreshcoe.org/wp-content/uploads/2017/07/Flash-Eurobarometer-425.pdf>> accessed 1 November 2025.

<sup>17</sup> Harvard Law School Food Law & Policy Clinic and Global FoodBanking Network, *Promoting Food Donation: Tax Law and Policy – Issue Brief* (The Global Food Donation Policy Atlas, Oct 2021) [https://atlas.foodbanking.org/wp-content/uploads/2023/11/2021\\_Atlas\\_Tax\\_Brief.pdf](https://atlas.foodbanking.org/wp-content/uploads/2023/11/2021_Atlas_Tax_Brief.pdf) accessed 6 November 2025, p.6.

<sup>18</sup> Ibid.

<sup>19</sup> Ibid, p.2.

<sup>20</sup> Ibid, p.2, 5.

Moreover, tax benefits should also be applied to donations supporting innovative food redistribution practices and projects.<sup>21</sup> Food banks and associated organisations continue to develop innovative approaches to expand their operations, such as virtual food banking platforms that digitally connect food donors with community groups and charitable organisations, facilitating efficient food donations.<sup>22</sup> Thus, national taxation schemes should incentivise investments in these initiatives, to have an even greater impact on food waste reduction.

## 6. Liability

Another significant barrier to food donation analysed within the Global Food Donation Policy Atlas is the lack of protection for food banks against liability lawsuits.<sup>23</sup> While food banks and donors must meet the requirements set out in the applicable food safety laws at EU level,<sup>24</sup> as well as national legislation, the threat of liability lawsuits could hamper with food donations. Without adequate protection against liability lawsuits, food donors and food banks face the risk of financial or legal consequences. To address this obstacle and incentivise food donations, Member States should introduce laws at national level providing liability protections to food banks and food donors.

An example of a national law providing protection to food banks is the Italian national “Good Samaritan Law”, according to which food banks were granted a similar legal status as final consumers, instead of that of commercial operators.<sup>25</sup> The Circular Economy Act should encourage similar legal initiatives at national level and remove this potential barrier to food donations.

Additionally, national authorities should further be advanced to raise awareness on existing liability protections and provide guidance to prevent liability.

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<sup>21</sup> Ibid, p.10.

<sup>22</sup> One example is the Irish Food Bank Federation FoodCloud: FoodCloud, ‘Foodiverse’ <<https://food.cloud/foodiverse>> accessed 23 October 2025.

<sup>23</sup> Harvard Law School Food Law & Policy Clinic & Global FoodBanking Network, *Promoting Food Donation: Liability Protection Law and Policy – Issue Brief* (Nov 2021) <<https://atlas.foodbanking.org/wp-content/uploads/2023/11/Liability-Protections.pdf>> accessed 1 November 2025, p.5.

<sup>24</sup> Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety, OJ L 31, 1.2.2002, 1-24; Regulation (EC) No 852/2004 of the European Parliament and of the Council of 29 April 2004 on the hygiene of foodstuffs, OJ L 139, 30.4.2004, 1-54; Regulation (EC) No 853/2004 of the European Parliament and of the Council of 29 April 2004 laying down specific hygiene rules for food of animal origin, OJ L 139, 30 Apr 2004, 55-205.

<sup>25</sup> Legge 16 luglio 2003 n 155 ‘Disciplina della distribuzione dei prodotti alimentari a fini di solidarietà sociale’ (often referred to as the “Legge del Buon Samaritano”) GURI n 150, 1 luglio 2003 (suppl ordinario).

## Policy Recommendations: Overview

1. Create synergies with the EU's Circular Economy policies
2. Recognise food banks' role in the facilitation of Extended Producer Responsibility schemes
3. Provide public procurement measures that support food donations and the food donation process
4. Clarify labelling and date marking schemes
5. Introduce VAT exemptions and tax incentives for food donations
6. Offer liability protections to food banks and food donors

## Conclusion

A well-designed Circular Economy Act that addresses food waste reduction and the circularity of the EU food system, has the potential to accelerate Europe's transition to a circular economy, reducing food waste, limiting the adverse climate impact, while strengthening social inclusion. Supporting the **redistribution of safe edible surplus** through public procurement measures, removing tax barriers, clarifying labelling schemes and creating tax incentives, as well as providing liability protection, will deliver **high-value circularity**: fewer emissions, less waste and more people with access to adequate food. FEBA strongly advocates for the recognition of food banks as pivotal implementing partners in the achievement of the EU's circularity objectives.