

European Commission
 Commissioner Vytenis Andriukaitis
 Health and Food Safety Directorate-General
 Rue de la Loi 200 Wetstraat
 1040 Brussels

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UEAPME¹ input to the preparation of EU guidelines on food donation and food measurements

Dear Madam, Dear Sir,

UEAPME, the European Association of Craft, Small and Medium Sized Enterprises (UEAPME) and its members represent, among others, traditional, micro, small and medium sized food business operators in Europe. These businesses are actors in different capacities (processing, wholesale and retail) which produce only a minor amount of food waste in the EU².

As member of the EU-Platform on Food Losses and Food Waste, UEAPME would like to give first reactions on the preparation of EU guidelines on food donation and food measurements.

1. EU guidelines on food donation

UEAPME advocates three main elements which would make it possible for the small food businesses to participate in the process of donating food through simplified administrative measures:

- **To authorize tax exemptions on food donations by Member States**

The Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (VAT Directive) provides that food donations are taxable and that tax exemptions on food donations are not allowed. UEAPME insists that the European Commission should propose a tax exemption for donated food which is close to the best before date or not fit for consumption. It would be even better to expunge this terminology "best before date" and use only the "expiry date". As a best practice, we refer to some Member States who came up with legal ways to abandon donation taxation.

¹ UEAPME subscribes to the European Commission's Register of Interest Representatives and to the related code of conduct as requested by the European Transparency Initiative. Our ID number is [55820581197-35](#).

² FUSIONS project according to which, the sectors contributing the most to food waste in the EU are households with 53% and processing with 19%. Food service sector contributes with 12%, primary production with 10% and wholesale-retail with 5%.

- **To support a simple legal framework in which SMEs can operate**

Food donated in good faith and conforming to all the food safety and other laws should not cause legal trouble for the donors, e.g. law suits by other businesses or consumers.

- **To clearly define food losses and food waste**

UEAPME asks to clarify definitions of food losses and food waste. This could be done taking as an example the new Italian law 19/08/2016 – n. 166 on the definition of surplus and waste food. If inedible parts of food are counted among food waste it should be clear what it is in comparison to edible parts.

2. EU guidelines on food measurements

UEAPME advocates four main elements which would make it possible for the small food businesses to participate in the process of measurements of food waste through simplified administrative rules:

- **To hold systematic (SME) stakeholder consultation on waste prevention, measures to be adopted by Member States (with the involvement of representative SME organisations)**
- **To keep targets aspirational, there should only be an obligation of means for Member States**
- **To involve SME representative organisations with the communication aimed at SMEs and make means available to support them**
- **To avoid, when drafting guidelines on measurements, additional administrative burden for SMEs according to the “Think Small First” Principle.**

We are looking forward to working, in the framework of the EU-Platform on Food Losses and Food Waste, on these topics and to further exchange views.

Kind regards,



Veronique Willems
Secretary General

In copy:

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