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Tax Policy of the EU Member States and Food Donations

An analysis of EU Member States' tax systems and tax policies related to tax benefits and incentives for donated food shows that donating food is expensive and complicated from the donors' perspective, as donors have to spend time and money collecting, packaging, storing and transporting surplus food that they would otherwise throw away at much lower cost.

Nevertheless, there are some positive examples of EU Member States that, by creating tax policies, enable the use of tax incentives, reduce tax and administrative barriers to food donation and make food donation cheaper.

The tax reliefs existing in the tax systems of the countries are recognized as a deduction from the tax base or as a tax credit in the context of Corporate Income Tax and in the context of Value Added Tax (VAT).

Tax relief under Corporate Income Tax is not exclusively focused on food donations, but is applied in a broader context to donations to various charitable, sporting, artistic and educational institutions, namely (IBFD, Tax Research Platform, 2025):

- Austria, Bulgaria, Estonia, Poland: Deduction up to a maximum of 10% of annual profit;
- Croatia: Deduction up to a maximum of 2% of the gross profit earned in the previous year;
- Cyprus and Portugal: deduction of the entire amount of donations to charitable organizations;
- Czech Republic: Deduction of up to 30% of the tax base for donations in excess of CZK 2,000;
- Denmark: Deduction up to a maximum amount of DKK 19,000 per year;
- Finland: Deduction of EUR 850 to EUR 250,000 per donation;
- Germany: Deduction of up to 20% of total income or up to 0.4% of total income and salaries;

- Ireland: Deduction of the entire amount; minimum donation of EUR 250 per year;
- Latvia: tax credit of up to 5% of the previous year's profit;
- Luxembourg: Deduction of up to EUR 1 million or 20% of net profit, whichever is lower;
- Slovenia: Deduction of up to 5% of the profit.

On the other hand, the rules for VAT taxation of donated food are partly regulated at EU level by the VAT Directive 2006/112/EC, which states that VAT must be paid on food intended for donation if the VAT paid by the donor at the time of purchase is fully or partially deductible. In addition, there are specific provisions in the national tax laws of a number of countries that regulate the issue of VAT in relation to food donations as follows:

- food is taxed at reduced VAT rates;
- donated food is fully exempt from VAT;
- donated food is taxed at a zero rate.

Some of the countries that have provided VAT exemption for donated food under certain conditions are: Italy, Belgium, Croatia, Greece, Bulgaria, France, Germany, Spain and Sweden.

Thus, the VAT Directive allows Member States to exempt certain donations from VAT, in particular when goods are donated to registered charities, but this possibility is not used by all Member States and national tax authorities have considerable leeway in implementing these provisions.

It can be concluded that the EU is continuously working on harmonising and improving the rules to make national tax systems more attractive for food donors. However, systematic and accelerated work is still needed to reduce administrative barriers and achieve greater harmonisation at EU level in order to reduce food waste and thus poverty and social inequality.

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Porezna politika država članica EU i doniranje hrane

Analizirajući porezne sustave država članica EU i poreznu politiku u kontekstu poreznih olakšica i poticaja za doniranu hranu, vidljivo je da je doniranje hrane sa stajališta donatora skupo i komplicirano jer donatori moraju izdvojiti vrijeme i novac za prikupljanje, pakiranje, skladištenje i transport viškova hrane koje bi inače, sa puno nižim troškovima, bacili.

Unatoč tome, mogu se izdvojiti neki pozitivni primjeri država članica EU koje kreiranjem porezne politike omogućavaju korištenje poreznih olakšica, te smanjuju porezne i administrativne prepreke za doniranje hrane, a doniranje hrane čine jeftinijim.

Porezne olakšice koje postoje u poreznim sustavima država odobravaju se u okviru poreza na dobit kao odbitak od porezne osnovice ili porezni kredit i u okviru poreza na dodanu vrijednost (PDV).

Porezne olakšice u okviru poreza na dobit nisu isključivo usmjerene na doniranje hrane, već se primjenjuju u širem kontekstu na donacije raznim neprofitnim, sportskim, umjetničkim i obrazovnim institucijama i to (IBFD, Tax Research Platform, 2025):

- Austrija, Bugarska, Estonija, Poljska: odbitak do najviše 10% godišnje dobiti;
- Hrvatska: odbitak do najviše 2% ostvarene bruto dobiti u prethodnoj godini;
- Cipar i Portugal: odbitak cjelokupnog iznosa donacija dobrotvornim organizacijama;
- Češka: odbitak do 30% osnovice za donacije u iznosu većem od 2.000 CZK;
- Danska: odbitak do najviše DKK 19.000 godišnje;
- Finska: odbitak od 850 do 250.000 EUR po donaciji;
- Njemačka: odbitak do najviše 20% ukupnog prihoda ili do 0,4% ukupnih primitaka i plaća;
- Irska: odbitak cjelokupnog iznosa; minimalna donacija najmanje 250 EUR godišnje;
- Latvija: porezni kredit najviše do 5% dobiti prethodne godine;
- Luksemburg: odbitak najviše 1 milijun EUR ili 20% neto dobiti, ovisno o tome što je niže;
- Slovenija: odbitak do maksimalno 5% dobiti.

S druge strane, pravila oporezivanja donirane hrane PDV-om dijelom su regulirane na razini EU PDV Direktivom 2006/112/EC koja propisuje da se PDV mora platiti na hranu namijenjenu doniranju ako se PDV koji je darivatelj platio prilikom kupnje može u potpunosti ili djelomično odbiti. Osim toga, brojne države imaju posebne odredbe u svojim nacionalnim poreznim zakonima kojima su riješile pitanje PDV-a u vezi s doniranjem hrane i to:

- hranu oporezuju sniženim stopama PDV-a;
- donirana hrana u potpunosti je oslobođena PDV-a;
- donirana hrana se oporezuje nultom stopom.

Neke od država koje su propisale oslobođenje od PDV-a na doniranu hranu, ali pod određenim uvjetima su: Italija, Belgija, Hrvatska, Grčka, Bugarska, Francuska, Njemačka, Španjolska i Švedska.

Dakle, PDV Direktiva omogućuje državama članicama da oslobode određene donacije od PDV-a, posebno kada se roba donira registriranim dobrotvornim organizacijama, međutim tu mogućnost ne koriste sve države članice, a nacionalne porezne vlasti imaju znatnu slobodu na koji način provode te odredbe.

Može se zaključiti da EU kontinuirano radi na usklađivanju i poboljšanju pravila s ciljem da porezni sustavi država postanu poticajni za donatore hrane, međutim i dalje se treba sustavno i ubrzano raditi na smanjenju administrativnih prepreka i većoj harmonizaciji na razini EU kako bi se smanjio otpad od hrane, a posljedično i siromaštvo i socijalna nejednakost.