


Combating Food Waste: Legal Analysis and Fiscal Solutions in the Italian and European Context

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Abstract: This contribution aims to analyze the new measure of Food Income, an Italian legislation that has been introduced recently to combat food poverty. This tool enables the free distribution of food parcels made from unsold commercial products, donated by participating businesses to people in absolute poverty. Beginning with the analysis of the measure, which is currently being tested in some Italian municipalities, the goal of this contribution is to provide a comprehensive overview of current practices and developments in addressing food waste within the Italian legal system, offering a comparative and multilevel perspective on the multiple purposes that can be served by a sustainable food chain.

1. Introduction

In recent years, Italy has faced a series of food-related issues, particularly food waste, which has prompted the need for new fiscal, political, and social solutions. The evolving perception of citizens not merely as taxpayers

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but as integral parts of the environment, requiring protection for collective well-being, has heightened attention to previously underexplored topics. To this end, food taxation has become a significant subject of study and analysis for tax law scholars over the past few years. Significantly, progress in environmental taxation and the circular economy has increasingly tackled food-related issues at both supranational and national levels. Simultaneously, the need for effective solutions in the food sector has gained paramount importance, particularly considering major economic changes affecting the less affluent social strata.

The convergence of theoretical and practical needs has recently led to the introduction of a new instrument in Italian legislation: the Food Bonus 2024, also known as Food Income. The term “Food Income” is therefore understood as a measure of economic support, introduced by the Italian legislator with the 2023 Budget Law, to combat food waste and help people in absolute poverty. The goal is to prevent around 230,000 tons of unsold food from large distributors from being discarded and to assist at least 3 million Italians.

This article aims to analyze the so-called Food Income measure, beginning with a normative analysis to reconstruct the Italian tax legislation on food waste, while also considering the role of local authorities in combating waste through tax leverage. By benchmarking similar instruments and measures already in place at the European level, the authors aim to extrapolate potential solutions within a regulatory system that can respond to growing national and European needs.

2. The Decree of the Ministry of Labour and Social Policy No. 78 of 26 May 2023: Normative Analysis

The Decree of the Ministry of Labour and Social Policy no. 78/2023 introduces the measure of food income, already foreseen by the 2023 Budget Law. The implementing decree, specifying that the introduction of the measure is experimental, therefore concerns the capital cities of municipalities to be identified on proposal of the Ministry of Labour and Social Policies, considering the rates of poverty that exist in the territories, the fair distribution of food on the national territory and the resources available, states that the measure aims to contribute to the fight against severe material

deprivation and food waste. The measure involves free distribution, also using third-sector entities present on the territory, of food packages containing what remains unsold in the food distribution network and donated by the commercial establishments participating in the initiative. As already mentioned, the legislative measure is introduced experimentally.

The decree outlines the content of the measure on a subjective level, indicating that the beneficiaries of the measure may be the same as those listed by the Territorial Partner Organisations (OpT) of the distribution of the programme FEAD¹, as well as other subjects reported by the relevant territorial social services and/or “third sector entities,” operating in the territory. The measure, therefore, while pursuing solidarity objectives, helping people in conditions of absolute poverty, at the same time makes it possible to manage the surpluses and unsold products from large retailers, because it also includes products close to expiry or whose packaging is damaged.

The procedure of application for the benefit is a computerized procedure, created especially for this purpose by the Ministry of Labour, also to allow the correct tracking of food products and the monitoring of the presentation phases, management, control, and reporting of projects. In particular, to submit the project proposal you must send an application for authorization to the e-mail address: supporto.redditoalimentare@lavoro.gov.it.

The additional operating criteria of the measure require that: food-income projects are presented by the municipalities capital of metropolitan cities, identified following a special non-competitive notice issued by the Directorate General for Combating Poverty and for Social Planning at the Ministry of Labour and Social Policy; the projects are implemented through forms of involvement of the third sector entities, present in the territory, favoring those participating in the FEAD program and the shops.

¹ The Operational Programme I for the European Aid Fund for the Most Deprived (FEAD), approved by the European Commission to the Ministry of Labour and Social Policy, allocates for the period 2014–2020 around € 789 million in 2020 to implement a series of measures on the national territory in favor of people in conditions of severe material deprivation, in compliance with the objectives of the new programming of cohesion policies that provide for the fight against poverty, including through the provision of aid to people in extreme poverty. In Italy, FEAD is mainly focused on financing the purchase and distribution of food.

Food income is allocated to people in a state of absolute poverty, who receive food parcels made with the unsold distribution of food stores and it represents a measure to rationalize the use of food resources, which gives Italy a prominent role in the fight against food poverty.

3. Classification of the Benefit in the Category of Tax Measures to Combat Food Waste in the Community and National Legislation

The succession of recent emergency events such as the pandemic, the threat of an international war, and the energy crisis, have aggravated the economic situation of many families, greatly increasing the number of people in poverty, including food poverty. At the same time, the problem of food waste is becoming more widespread because legislation on food labelling does not comply with the new requirements and rules of the market and the sustainability objectives that now guide the food chain, considering that all stages of the chain, from production to distribution, have a strong impact on the environment, sometimes with harmful consequences.²

In this context, the necessary balance between environmental protection, recognition of the right to food, including respect for the principles of solidarity and equality³ and regulation of the food sector, have led the European legislator to set fundamental objectives, which must be implemented by each Member State. Reports from the United Nations Food and Agriculture Organization (FAO) attest that about one-third of global food production is lost or wasted at any stage of the supply chain and almost 59 million tones of food are wasted every year across the European Union,

² Maria Carlotta Rizzuto, “La sostenibilità come chiave di sintesi dell’economia circolare: prospettive e criticità nella filiera agroalimentare” [“Sustainability as a Synthesis Key of the Circular Economy: Perspectives and Critical Issues in the Agri-Food Chain”], *Il diritto dell’economia*, no. 1 (2023): 125–47; Luca Russo, “Le crisi protratte e l’insicurezza alimentare. Un problema in espansione” [“The Protracted Crisis and Food Insecurity. A Global Problem in Expansion”], *Gnosis*, no. 1 (2015): 57–63.

³ Marco Allena and Fabrizio Fracchia, “Globalization, Environment and Sustainable Development in Global, European and Italian Perspectives,” *Bocconi Legal Studies Research Paper*, no. 3049640 (2017), <https://ssrn.com/abstract=3049640>; Paola Lombardi, “Ambiente e generazioni future: la dimensione temporale della solidarietà,” *federalismi.it*, no. 1 (2023): 86–103; Francesco Sanchini, “La riforma costituzionale in materia di tutela dell’ambiente tra dimensione intergenerazionale e mutamenti della costituzione economica,” *Osservatoriosulfonti.it*, no. 3 (2022): 183–214.

due to inefficiencies in the supply chain and consumption management. Combating food losses and waste must be considered a priority.⁴

The EU Waste Framework Directive requires Member States to reduce food waste during production and distribution; decrease food waste at the household level; encourage food donations; and monitor and evaluate the implementation of Union measures to prevent food waste.⁵ In 2016, the Council of the European Union established action lines to reduce future food waste and losses, involving Member States and the Commission in data monitoring, waste prevention, public awareness campaigns, improving the interpretation of product labels, and, finally, in increasing donations of unsold food to charities.

With the European Green Deal, the Union has renewed its commitment to fight food waste, proposing to halve waste on the retail side by 2030, in accordance with the Sustainable Development Goals set by the United Nations. In 2020, the European Commission introduced a series of policies and instruments to reduce food waste. These form part of a broader strategy to implement the circular economy paradigm and the “From producer to consumer” strategy, which aims to achieve climate neutrality by 2050 and promote a sustainable food system. Food security and food safety are the main objectives of the strategy and imply the need to ensure nutritious food in sufficient quantities and at affordable prices; respect the planet’s resources; reduce the use of pesticides and fertilizers; encourage organic farming; promote more sustainable food consumption and healthy diets; reduce food waste; combat food fraud in the supply chain; and improve animal welfare.⁶

From a tax perspective, the role of tax authorities and institutions is crucial for achieving environmental goals while maintaining balance with other protection requirements, such as the right to food and market fairness.

⁴ “Thinking about the Future of Food Safety. A Foresight Report,” Food and Agriculture Organization of the United Nations, FAO, Rome, 2022, accessed June 30, 2022, <https://www.fao.org/3/cb8667en/cb8667en.pdf>.

⁵ Daniele Camoni, “La lotta contro lo spreco alimentare nel diritto comparato,” *Rivista di Diritto Alimentare* 17, no. 3 (2023): 5–23.

⁶ European Parliament, Risoluzione del 20 ottobre 2021, “Dal produttore al consumatore, per un sistema alimentare equo, sano e rispettoso dell’ambiente,” accessed, <https://www.consilium.europa.eu/it/policies/from-farm-to-fork/>.

In this regard, the introduction of the Gadda Law is significant as it remains the only legislation in Italy that specifically addresses food waste.⁷ More specifically, this law aims to promote environmental objectives by offering tax benefits that encourage innovation in product and production processes, in compliance with the principle of sustainable development.⁸

The key issue is the compatibility of environmental taxes with Article 53 of the Italian Constitution. Legitimacy is found in an evolved concept of the ability to pay, which justifies environmental taxes and benefits in the light of Italian constitutional principles. Today, environmental taxation is not solely based on the “polluter pays” principle but reflects a broader concept that enhances the promotional dimension of taxation.⁹

In fact, the Gadda Law is part of the international effort to combat food waste, aligning with European policies and fulfilling goals of solidarity and environmental protection. It updates the “Good Samaritan Law” to

⁷ Marco Allena, “Gli incentivi fiscali nella c.d. ‘legge contro gli sprechi’ e nella gestione delle derrate alimentari: nuove ipotesi di tributo ambientale,” *Bollettino tributario d’informazioni*, no. 12 (2017): 909–16; Maria Pia Nastri, “La riduzione degli sprechi alimentari nella transizione verso l’economia circolare,” *Diritto e pratica tributaria internazionale*, no. 4 (2019): 1015–40.

⁸ Emiliano Frediani, “Lo sviluppo sostenibile: da ossimoro a diritto umano,” *Quaderni costituzionali*, no. 3 (2017): 626–9; Antonietta Lupo, “L’innovazione tecnologica nel sistema alimentare europeo tra principio di precauzione e sviluppo sostenibile,” *Rivista di Diritto Alimentare*, no. 1 (2023): 26–37; Angelo Maestroni, *La dimensione solidaristica dello sviluppo sostenibile. Dal quadro sovranazionale alle decisioni della Corte costituzionale* (Milano: Giuffrè, 2012); Antonio Felice Uricchio, “Capacità contributiva e ‘agenda’ del terzo millennio: dalla tutela dell’ambiente all’economia circolare,” *Diritto e processo*, no. 2 (2022): 185–211.

⁹ “(...) environmental taxation, formerly linked to the polluter pays principle and traced to vaguely compensatory models, adheres more correctly to the model of functional taxation, characterized by the use of promotional instruments (ecoincentives) or levy to pursue purposes that do not end in mere revenue. The appreciation of promotional schemes in the analysis of tax cases thus leads us to seek and seize, alongside the primary purpose of the levy (allocation to the financing of public expenditure in accordance with the principles of ability to pay and substantial equality) and the inevitable economic effects (transfer, removal, etc.), ancillary and other purposes, including those of an extra-fiscal nature, that enhance and enhance the function of taxation, especially when consistent with the plot of fundamental values. In a broader sense, the connection between the purposes of the levy, starting with the founding ones and between the common good and environment, restores to tax rules a political value, making them privileged instruments for the implementation of public finance.” (Antonio Felice Uricchio, “I tributi ambientali e la fiscalità circolare,” *Diritto e pratica tributaria* 88, no. 5 (2017): 1849).

encourage donations of ready-to-eat food and prevent it from becoming waste. Although the Gadda Law consists of a single provision and does not introduce clear fiscal regulations or simplified procedures, it equates food distribution organizations with final consumers concerning food safety and use.¹⁰

The law defines food surpluses and waste. According to Article 2(c), food surpluses include products that, while still meeting hygiene and safety standards, are unsold, withdrawn from sale, or nearing expiry, among other reasons. Food waste is defined as food discarded from the supply chain for commercial or aesthetic reasons, still edible, and intended for disposal if no alternative use is found.¹¹ Donations are allowed for food with minor defects or nearing expiry. The law establishes a trilateral relationship among food business operators, donors, and recipients of free food. Donors are public and private entities set up to serve civic purposes and solidarity, which carry out activities of general interest also through the production and exchange of goods and services of social utility and mutual and third sector entities. Under Article 3, operators in the sector hand over their surpluses to donors, who allocate food transferred to the most deprived. On the procedural level, there are not special formalities and on the fiscal side, the legislator proposes a harmonization of the category of tax benefits.

The law also provides tax benefits to donors, simplifying procedures and harmonizing tax benefits for donated goods. However, VAT on purchases is not deductible. Overall, the donation of surpluses, as demonstrated by the law's application, can be a concrete measure to effectively address multiple interests.¹²

¹⁰ Domenico Buono and Marta Proietti, "Profili fiscali della legge contro gli sprechi di prodotti alimentari e farmaceutici," *Corriere tributario*, no. 9 (2017): 711–6; Luca Giacomelli, "Diritto al cibo e solidarietà. Policies and practices for the recovery of food surpluses," *Osservatorio costituzionale* 10, no. 1 (2018): 15.

¹¹ Monica Delsignore, "Sulla necessità di una definizione armonizzata di rifiuto alimentare per la concreta realizzazione dell'economia circolare" ["On the Need for a Harmonised Definition of Food Waste for the Concrete Implementation of the Circular Economy"], *Il diritto dell'economia*, no. 2 (2018): 329–48.

¹² Maria Colurcio, Alberto Pastore, and Chiara Scrimieri, "Sostenibilità e ristorazione: una nuova prospettiva per combattere gli sprechi alimentari" ["Sustainability and Catering: A New Perspective in the Fight against Food Waste"], *Il diritto dell'economia*, no. 1 (2023): 171–86; Marcello De Rosa and Massimo Sabbatino, "Benefici delle indicazioni geografiche

In the wake of the latest regulatory measures and, therefore, the tendency of the legislator to prefer tax expenditures, the legal framework in Italy lacks systematic planning to regulate food waste, overcome the current critical issues, and support the circular economy and sustainability objectives.¹³

4. The Role of Local Authorities in the Fight against Waste

Change is inherently linked to human experience and drives the natural evolution of social and economic structures. However, while past changes occurred gradually, recent transformations have been rapid and nonlinear, making them difficult to manage. This phenomenon, often referred to as “discontinuous change,” highlights the accelerating pace of change driven by scientific discoveries and technological innovations, which do not always align with the immediate implementation of new social structures or tax models.¹⁴ In this context of constant change, it is crucial to address persistent social problems that require new and potentially definitive solutions. As evidenced by a preliminary reading of the Decree of the Minister of Labor and Social Policies No. 78 of 2023, the Food Income initiative involves public entities and Third Sector organizations as active participants. These entities are engaged both in providing food assistance to individuals experiencing material deprivation and in collaborating with food operators committed to supplying products for distribution to the initiative’s beneficiaries.

e filiera,” *Rivista di Diritto Alimentare*, no. 1 (2009): 37; Angela Marcianò, “Mercato e lavoro agricolo. Dall’Agenda Onu 2030 alle ‘green strategies’ europee,” *Rivista di Diritto Alimentare* 16, no. 2 (2022): 41–62.

¹³ Rocco Palma, “Agro-ecologia e indicazioni geografiche tra magia e razionalità nel diritto dell’UE e dell’OMC: ‘reinventare’ le designazioni d’origine per preservare l’economia rurale, il patrimonio culturale e l’ambiente,” *Rivista di diritto industriale*, no. 6 (2017): 265; Maria Carlotta Rizzuto, “Cambiamento climatico: un problema di intreccio tra globale e locale. Spunti di riflessione dalla filiera agroalimentare quale modello virtuoso di circolarità e sostenibilità” [“Climate Change: An Intertwining Problem between Global and Local. Food for Thought from the Agri-Food Chain as a Virtuous Model of Circularity and Sustainability”], *BioLaw Journal – Rivista di BioDiritto*, no. 2 (2023): 253–75.

¹⁴ Andrea Comelli, “Riflessioni sulla tassazione ambientale, all’epoca della pandemia innescata dal covid-19, nella prospettiva di un’ampia riforma tributaria,” *Diritto e pratica tributaria*, no. 1 (2021): 60.

From the introduction of this measure, it is clear that local authorities are essential for the success of the Food Income, particularly through the strategic and cross-sectoral use of fiscal tools. By introducing targeted tax incentives, modernizing logistical infrastructures in participating regions, and supporting the creation of public-private partnerships, local authorities can ensure not only the effective reduction of food waste but also provide concrete support to economically vulnerable social groups.

In the current scenario, the role of local authorities extends beyond the immediate promotion of this measure, in fact, their involvement is crucial for developing its long-term potential by implementing tax policies tailored to the specific characteristics of each region.¹⁵ Specific municipalities, including the Metropolitan Cities of Genoa, Florence, Naples, and Palermo, have been selected for a three-year pilot of the Food Income initiative and it is essential to link the issue of food poverty to the unique needs of these territories, considering the economic disparities between the North and South of Italy.

More broadly, it is evident that food waste and inequality are two sides of the same coin,¹⁶ influencing both society and the economy. While one segment of the Italian population has access to an abundance of food, entailing waste and environmental impact,¹⁷ lower-income groups face limited food choices, resulting in malnutrition and food insecurity.¹⁸ Economically disadvantaged families are often forced to choose

¹⁵ Eugenio Di Raso, “Le politiche fiscali ad impatto ambientale,” *Innovazione e Diritto*, no. 1 (2024).

¹⁶ To gain a better understanding, see: Gunta Grinberga-Zalite and Andra Zvirbule, “ESG Investing Issues in Food Industry Enterprises: Focusing on On-the-Job Training in Waste Management,” *Social Sciences* 11, no. 9 (2022): 424, <https://doi.org/10.3390/socsci11090424>.

¹⁷ Richard Tiffin and Matthew Salois, “Diseguaglianze nell’alimentazione e nella nutrizione,” in *Obesità e tasse. Perché serve l’educazione non il fisco*, ed. Massimiliano Trovato (Milano: IBL Libri, 2013), 144.

¹⁸ According to the Italian Food Insecurity and Poverty Observatory, promoted by Cursa – University Consortium for Socioeconomic Research and the Environment, in 2022 about 3.4 million people in Italy suffered from severe or moderate food insecurity; at the same time, about half of the adult population in Italy is overweight or obese. The Observatory in the 2023 makes it clear that food problems in Italy are not related to the scarcity of available resources but to their access. According to Eurostat data from 2022, 7.5 per cent of the Italian population cannot afford a meal containing meat, fish or a vegetarian equivalent every other day; 15.5 per cent cannot afford a proper meal. The current diet of Italians is 30%

low-quality, nutritionally poor food, leading to harmful eating habits that increase both the risk of chronic diseases and the strain on the public health system.

In this light, taxation can play a crucial role in combating waste and pollution by implementing environmental taxes and offering tax breaks that encourage virtuous behavior in production, consumption, and individual lifestyles. These incentives could be further refined, particularly for companies that donate surplus food to recognized charitable organizations. Moreover, tax deductions could allow these companies not only to offset the value of donated food against local taxes but also to reduce their overall tax burden. Local authorities can also use tax revenues to improve logistical infrastructures, facilitating the collection and distribution of donated food by establishing and funding local centers for food surplus management. Additionally, they can repurpose and renovate existing, underutilized infrastructures in various municipalities to support food surplus collection and distribution.

To achieve these objectives, optimize resources, and enhance the value of local products, it may also be necessary to strengthen public-private partnerships by offering fiscal incentives for collaborations between local supermarkets and zero-mile producers.

However, given the procedural complexities that typically characterize such measures and especially to ensure their greater effectiveness,¹⁹ regulations should be developed to streamline the donation process, primarily through bureaucratic simplification, while maintaining strict food safety standards.

Local authorities could further support these efforts by raising the community awareness through information campaigns that highlight the benefits of food donations and the importance of reducing food waste as a civic duty. Educating companies involved in the food sector on effective food

more expensive than the recommended diet, with variations according to area; in particular, the South is the area where the difference between the two diets is greatest.

¹⁹ Gabriella De Maio, “La tutela dell’ambiente fra amministrazione, economia e fisco,” in *Scritti per Franco Gaetano Scoca*, vol. 2 (Napoli: Edizioni Scientifiche, 2020), 1661–90.

surplus management practices could increase food security and promote growth in environmental,²⁰ social,²¹ and ethical sustainability.²²

The analysis of the diverse issues related to Food Income reveals its significant potential impact on the environment,²³ particularly in its societal dimension. Society can be seen as a meta-system of interconnected ecological and social structures that form a cohesive whole greater than the sum of its parts. Therefore, a comprehensive analysis must consider the environment, the food industry, and consumers as a unified system, from the production process to the identification of lasting solutions.

From the perspective of an increasingly circular economy, reinterpreting “waste” as a “resource” signifies a transformative shift²⁴ in thinking that promotes sustainability and improves the health of less affluent citizens.

For some time now, tax experts have been focusing on the human aspect of taxpayers, and in this context, increasing attention has been given to nutrition, as evidenced by the still-unimplemented Italian sugar tax project.²⁵ Moreover, viewing individuals in their collective and social dimen-

²⁰ Massimo Basilavecchia, “La tutela ambientale: profili tributari,” *Rivista trimestrale diritto tributario*, no. 4 (2019): 753.

²¹ Dario Stevanato, *La giustificazione sociale dell'imposta. Tributi e determinabilità della ricchezza tra diritto e politica* (Bologna: Il Mulino, 2014), 340; Gianluca Selicato, “Profili teorici e lineamenti evolutivi degli strumenti agevolativi a carattere fiscale e non fiscale per la promozione dello sviluppo sostenibile,” *Rivista Diritto Tributario Internazionale*, no. 2 (2004): 399.

²² Franco Gallo, “La funzione del tributo ovvero l'etica delle tasse,” *Rivista Trimestrale diritto pubblico*, no. 2 (2009): 404; Vittorio Emanuele Falsitta, *Fiscalità etica* (Milano: Università Bocconi Editore, 2006), 80.

²³ Pietro Selicato, “Imposizione fiscale e principio chi inquina paga,” in *Rassegna tributaria*, no. 4 (2005): 1157; Caterina Verrigni, “La rilevanza del principio comunitario ‘chi inquina paga’ nei tributi ambientali,” *Rassegna tributaria*, no. 5 (2003): 1614; Stefano Dorigo and Pietro Mastellone, *La fiscalità per l'ambiente attualità e prospettive della tassazione ambientale* (Roma: Aracne, 2013), 48.

²⁴ Antonio Felice Uricchio, “I tributi ambientali e la fiscalità circolare,” dissertation supplemented with notes to the Unions of Civil Chambers conference held in Rome on 17 March 2017, “Il diritto a tutela dell'ambiente,” *Diritto e pratica tributaria*, no. 5 (2017): 1860–1: “The so called linear taxation, dominated by the principle of tax neutrality so as not to influence the decisions, preferences and behavior of taxpayers and businesses, loses sight of extra-fiscal purposes in order to attribute relevance only to those of revenue, giving the state resources to spend, without regard to the merits of the uses, thus too often ending up financing spending for spending's sake and thus even wastage”.

²⁵ Specifically, the effectiveness in the pursuit of the extra-tax purpose of the sugar tax is to limit and prevent damage to consumers' health by incentivizing more informed purchasing

sions requires greater consideration of the link between the environment and health, assessing its consequences for public health. This broader perspective underscores the wide range of opportunities that measures such as the Food Income can represent for tax policy, demonstrating its flexibility and heterogeneity in terms of expertise and practical solutions.

This discussion also ties into the latest political analyses of Italy's differentiated autonomy project. While the recently approved Calderoli Decree has raised concerns about potentially worsening existing social and economic disparities, it also brings attention to untapped tax instruments that could be effective in advancing the goals of the Food Income initiative. The doubts surrounding the Calderoli Decree necessitate a deeper reflection on how taxes can support the goals of initiatives like Food Income: evaluating the role of local taxes in environmental policy²⁶ and in viewing waste as a resource, offers a way not only to give local taxes²⁷ a new "sustainable" identity but also to reduce social inequalities.²⁸

5. A Comparative Analysis of Anti-waste Policies in the European Context

In the European context, from a fiscal perspective, there is no uniform legislative framework to guide individual countries in the reuse of food sector leftovers. However, European institutions increasingly recognize that tax incentives are currently the most effective tool for encouraging food donations and, recently, the issue of VAT on food donations has gained prominence in European discussions. Furthermore, the European Commission has clarified that tax barriers should not hinder food donations, recommending that VAT values be adjusted based on an assessment of the products at the time

choices, for further study see: Antonio Felice Uricchio, "Fiscalità alimentare e circolare: problemi e opportunità a seguito dell'introduzione di sugar tax e plastic tax," *Diritto e giurisprudenza agraria alimentare e dell'ambiente*, no. 1 (2020): 185–212.

²⁶ Roberta Alfano, *Tributi ambientali. Profili interni ed europei* (Torino: Giappichelli, 2012), 111; Franco Picciaredda and Pietro Selicato, *I tributi e l'ambiente* (Milano: Giuffrè, 1996); Peter Lacy, Jakob Rutqvist, and Beatrice Lamonica, *Circular economy dallo spreco al valore* (Milano: Egea, 2016), 22.

²⁷ Andrea Giovanardi, *L'autonomia tributaria degli enti territoriali* (Milano: Giuffrè, 2005), 6.

²⁸ In addition, the Essential Levels of Benefits and Services, which must be uniformly guaranteed throughout the national territory as they pertain to collective civil and social rights, should also be taken into account.

of donation. This indicates a growing awareness at the supranational level of the importance of facilitating rather than restricting these functional measures.

That said, it is important to acknowledge that Italy is not the only country committed to introducing laws aimed at reducing food waste. In fact, one of the most exemplary cases is France. In February 2016, France has introduced Law No. 138, which incentivizes food donations by large supermarkets and prohibits the destruction of unsold food products. This obligation was later extended to mass catering and the food industry, while in commercial catering, the practice of imposing hefty fines for destroying unsold food was consolidated to promote the use of doggy bags.²⁹

Similarly, in 2022, the Budapest Parliament approved a procedure to combat food waste, specifically targeting large foreign supermarket chains by mandating that they donate expiring food, thus supporting Hungarian-owned market players.³⁰

The most recent example at the European level is the Spanish law approved in June 2022, which requires restaurants to provide leftover meals in disposable containers to any customer who requests them. Shops are also mandated to promote the consumption of organic, seasonal, or local products and to create special sales channels for products with defects. Moreover, if food is deemed unfit for consumption, it is first redirected for animal use, and if reuse is not feasible, it is repurposed for compost or bio-fuels. The Spanish law also imposes fines on violators, targeting restaurants that fail to comply with the rules and supermarkets that do not engage in food reuse programs. More generally, at the European level, food waste is a pervasive issue shared by all member states, though it manifests differently across regions.³¹

²⁹ In this regard, in early 2024, a bill was introduced in Italy to make doggy bags mandatory for shopkeepers to provide to all customers who request them.

³⁰ Mario Aulenta, "Ambiente: piccoli tributi crescono," *Rivista di diritto finanziario e scienza delle finanze*, no. 1 (2020): 71; Antonio Perrone, "Fiscalità ambientale per l'Europa. Profili di diritto dell'Unione Europea," in *La fiscalità ambientale in Europa e per l'Europa*, ed. Adriano Di Pietro (Bari: Cacucci Editore, 2016), 39–44; Fabio Marchetti, "I presupposti della tassazione ambientale," *Rassegna Tributaria*, no. 1 (1999): 116.

³¹ The country with the highest per capita wastage is Cyprus, with 369 kilograms of food waste per inhabitant in 2020. It is contrasted by Slovenia, with 68 kilograms per capita.

Approximately 55% of food waste is generated by households, averaging 70 kilos per capita, while the remaining 45% occurs within the food supply chain. The “No Time to Waste” report estimates the cost of food waste at €143 billion annually, an amount made even more significant by the fact that 33 million people in the EU cannot afford a quality meal every other day. Since 2016, the European Union has been working³² on initiatives to reverse this trend and in 2019, with the introduction of the European Green Deal³³ and the Farm to Work strategy, Brussels confirmed its commitment to halving per capita food waste by 2030. To achieve this goal, decisive actions will be taken not only by facilitating food donations but also by simplifying food labeling, eliminating the ambiguity between “best before” and “use by” labels, and introducing a contingency plan to ensure food supply and safety.

An analysis of the various European regulations on food income reveals the current fragility of Italy’s national system. The delays and frequent postponements in implementing such fiscal tools are symptomatic of a broader vulnerability, the solution to which lies in a paradigm shift that should include the design and adoption of common circular economy laws at the European level, which give practical, rather than purely theoretical, value to the circular economy.

This discussion is also connected with the ongoing legal debate on environmental taxation, which has faced significant challenges in clearly defining what constitutes an environmental tax and in justifying such a tax based on the principle of the ability to pay. Indeed, the recent pandemic crisis has highlighted the urgent need for a unified European fiscal policy, which is directly linked to the issues discussed earlier in this article. The climate, economic and social changes analyzed point to the need for “a new European tax system which, preserving the fiscal responsibilities of individual states, provides both the states and the EU with the resources

³² Agostino Ennio La Scala, Federica Pitrone, and Rossella Miceli, “La dimensione europea dell’ambiente e della fiscalità ambientale,” in *I nuovi elementi di capacità contributiva* (Roma: Aracne, 2018), 13.

³³ Gianluca Selicato, “La fiscalità ambientale in Europa,” in *La fiscalità ambientale in Europa e per l’Europa*, 83.

necessary to effectively exercise their respective powers.”³⁴ This is the only way to achieve greater clarity, uniformity, and effectiveness in the individual measures taken by the Member States. On the other hand, as the Italian writer Italo Calvino points out in one of his most famous novels: “only after knowing the surface of things it’s possible to look for what is underneath. Nevertheless, the surface of things is inexhaustible.”³⁵

6. Conclusions

Nowadays, as has been observed, the food sector is marked by a diverse array of interests, which are not always easily harmonized and, furthermore, related to a variety of fundamental goods and rights.

Given the sector’s unique characteristics and the complex issues it frequently encounters, especially in light of ongoing emergencies, it is essential to develop a range of public policies aimed at providing concrete solutions. A formal legal framework for the sector is now needed to address the regulatory expectations of social systems; in fact, the emerging interests must be aligned with the various public and private stakeholders involved along the supply chain.

Enhancing food and nutrition security through targeted regulatory and fiscal policies can drive innovation, knowledge, sustainability, and inclusivity throughout the food chain, as outlined in the Commission’s Communication: A Farm to Fork Strategy for a Fair, Healthy, and Environmentally-Friendly Food System (COM/2020/381 final). This approach aims to increase the sustainability of the entire food chain, starting from Southern Italy and extending to have impacts at the national, European, and international levels.

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³⁴ Proceedings of the conference “Nuove prospettive della fiscalità europea e applicazioni interne” (University of Naples Federico II, January 2022).

³⁵ Italo Calvino, *Palomar* (Italy: Einaudi, 1983), 88.

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