



Donation guideline of food surpluses in hospitality industry for charitable purposes

1. Introduction

Reducing the huge amount of wasted food in the world is our common goal. There will inevitably be surpluses in hospitality industry as well, the primary aim, is to reduce this. Charitable transfer is a possibility if the reduction is not feasible for some reason, so a surplus will inevitably arise. In this case, the aim is to distribute the surplus to those in need while it is still suitable for human consumption.

The purpose of this guide is to briefly summarize the conditions under which the surplus food from hospitality industry that suitable for human consumption can be transferred for charitable purposes. Reducing food waste is an important aspect, but food safety must also be given special attention during the transfer of food for charitable purposes.

In general, the transfer of food for charitable purposes is also considered as a food business operation, even if the transfer is made as a donation, free of charge, so the legal requirements related to the operation of the food chain are valid in this case as well. The conditions specific to charitable transfer are summarized below with the aim of making it easy to decide whether the transfer is possible and, if so, how to implement it.

The Guide was prepared by the "Food Value Forum – Hungarian Platform for the Reduction of Food Loss and Waste" working group. More information: www.azelelmiszerertek.hu

We recommend the relevant sections of the "Guide to Good Hygiene Practice in Hospitality and Catering" (hereinafter referred to as the "Hospitality GHP Guide"), that contains general food safety aspects of hospitality which are not covered in this guide and. Link: <http://portal.nebih.gov.hu/-/vendeglatas-ghp>

2. Donors and recipients

Surplus food can be donated by any company in hospitality industry. Of course, the size and nature of the business greatly influences when, what nature, and how much transferable surplus it has.

The transfer can be regular (e.g. daily or weekly) or even occasional (e.g. in case of event catering providers).



The recipients of the donated surpluses are typically social work charities that are in direct contact with those in need who receive donations and are in difficult financial circumstances. Charity organizations differ in the number, nature, residence of the beneficiaries, as well as in the infrastructural and organizational conditions (e.g. transport, storage, distribution conditions, evening or weekend availability).

One of the main keys of transfer is building the right partnership between hospitality companies and charity organizations.

3. Range of foods that can be donated

As a general rule, food may only be donated to charity purposes if it is fit for human consumption from food safety point of view.

Can be donated:

- in the case of foods for which use-by date has been established before the expiry of use-by date;
- in the case of foods for which best before date has been established before and after the expiry of the best before date;
- in the case of foods for which best before date is not required, at any time.

Can be transferred:

- Ingredients purchased for cooking, consumable but not used (durable foods, fruit and vegetables, etc.)
- Foodstuffs used in the catering industry without processing (soft drinks in bottles or cans, packaged sweets, biscuits, chips, bakery and dairy products, etc.) - provided that the storage conditions specified by the manufacturer are fulfilled.
- Food that has not been served and has not been in direct contact with the consumer (prepared but not served, left in the kitchen, not yet served at the event, self-service but non-buffet sold food, etc.) It is recommended to transfer food that is in perfect condition, especially that can be easily reheated.

Cannot donate:

- Food recollected from consumers
- Food that has expired or become unfit for human consumption for other reasons (e.g. contaminated, spoiled)
- Food that consumers serve themselves (e.g. buffet, self-service salad bar)

It is also not recommended to donate perishable foods that pose significantly higher food safety risk – such as foods containing fish, raw meat, raw eggs, cream, mushrooms and / or low-temperature and / or incompletely cooked foods.

4. Responsibility

Responsibility is a key issue for both the donors and recipients. Both parties are responsible for the activities over which they have a direct influence, thus ensuring that each party can keep the risks low in the area it manages.

Responsibilities of the donor (deliverer):

- Issues related to the preparation of the food (quality of raw materials used, method of preparation, technology, safe heat treatment, traceability, etc.)
- To determine the expiration date of foods (under appropriate storage conditions)
- For the storage of food under appropriate conditions until delivery
- Consumers information (priority should be given to the information on allergens)

The donor company must check regularly that the food under its responsibility is not harmful to health and fit for human consumption:

- the use-by date or the date of minimum durability provides sufficient time to allow consumption by the final consumer
- where appropriate, the integrity of the packaging
- appropriate storage and transport conditions, including applicable temperature requirements
- where appropriate, the date of freezing
- sensory conditions
- ensuring traceability for products of animal origin

Food can only be donated if the check has given a satisfactory result.

Responsibilities of the charity organization (recipient):

- For the transport and storage of the received food under appropriate conditions after receipt (protected from external contamination, at a temperature appropriate to the nature of the food)
- To ensure proper environmental and personal hygiene conditions during distribution
- information to final consumers (allergens)

It is recommended that a framework agreement be concluded between the donor and the recipient organisation, setting out the relevant obligations and responsibilities of the parties. When donations are handed over, the responsibility passes from the donor to the recipient by signing the handover document.



5. Method of distribution to consumers

The charity (recipient) organizations are responsible for distributing the received donations under appropriate conditions. Charity organizations can make the distribution in two ways:

Organizations that have a legally compliant serving kitchen environment may use the serving kitchen according to the Hospitality GHP Guide to distribute donations during the distribution process, where food may be served for local consumption.

Organizations that do not have a serving kitchen may distribute the received food to those in need only in the packaging in which they were received, and may not serve or repackage it.

In the case of distribution of hot food, the tools for reheating must be provided during local consumption, and in the case of home consumption the need for reheating must be drawn.

Personal hygiene conditions must be ensured in all cases during distribution, participants in the distribution must have a valid health booklet, and food hygiene and food safety education must be provided.

6. Packaging

For recipient organizations that do not have a serving kitchen environment, delivery is only possible in single-use packaging, in portions that are suitable for distribution by the recipient organization without repackaging.

For recipient organizations that have a serving kitchen environment and for which disinfectant dishwashing is provided, food may be delivered in reusable containers. In this case care must be taken to comply with the rules regarding washing dishes.

7. Transport, storage, suitable temperature

Appropriate conditions must be provided for the transport and storage of the received food. Only clean and suitable equipment may be used for transporting and storing food.

Appropriate temperature conditions must be ensured during transport and storage of food:

Refrigeration, temperature keeping is not required:

- For food that can be stored and consumed at room temperature (bakery products, fruits, soft drinks, etc.)

Temperature keeping transport and storage is required:

- For products requiring refrigeration (salads, dairy products, cakes, etc.)
- For foods that need to be kept warm (in case where food can be distributed in such a way that its temperature does not fall below 63 °C for more than 3 hours - reheating of food once in a serving kitchen environment is permitted)
- In the case of convenience foods delivered refrigerated or frozen, which has been cooled below 10 °C within a maximum of 2 hours after preparation or serving time, then stored at 0 to 5 °C in the case of refrigeration and below -18 °C in the case of freezing.

Appropriate equipment must be provided for temperature keeping transport and storage, thermoboxes for transport, and refrigerator(s) for storage. Refrigerators must be regularly checked for temperature and the results must be recorded.

Convenience food may be stored for the period specified by the producer, provided that the appropriate temperature conditions are fulfilled.

It is recommended to store convenience food refrigerated for a maximum of 48 hours.

If the donor (host) has a storage experiment for the food it produces, it may also be relevant.

It is recommended to distribute hot food on the day of preparation!

8. Consumer information

The charitable transfer process must ensure that the necessary information for consumers (consumability, raw materials, allergens, etc.) is available, and it is recommended to issue a leaflet on the handling of food (under what circumstances, when to eat food). In all cases it is mandatory to inform consumers about the ingredients that may cause allergies or intolerances. Consumer information may be provided on the products (labelled) or by accompanying document(s) when the final consumer is informed directly by the recipient organization at the time of distribution. In case for questions during the distribution, it is recommended to provide the persons making the distribution the contact (telephone) details of the deliverer (food producer).

9. Traceability

As charitable donation is also considered as food distribution it must be ensured that food is traced in accordance with the law. Traceability is based on the handover document, which records the deliverer, the recipient organization and the date and subject of the handover (per food item). Both the deliverer and the recipient organization must have 1-1 copy of the handover document.

10. Special tax aspects of donation

There are tax benefits associated with the transfer of food surpluses for charitable purposes, which affect VAT and corporate tax.

Donations in Hungary have been VAT-free since 2011, so donors are not liable to pay VAT on donations.

If the donation is made to a non-profit organization, the donor is entitled to a corporate tax credit, for which the relevant certificate is issued by the non-profit organization, for the net value of the donation declared by the donor.