

# Food donation guidelines for food processing and food retail companies

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## I. Foreword

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### I.1. Purpose of the methodological guidelines

In the world, including Hungary, a lot of produced, manufactured and unsold food, that are still fit for human consumption, have been destroyed for several reasons, while the number of hungry and undernourished people, i.e. the number of people who do not have any or very limited ability to buy the right quantity/quality food for themselves, does not decrease significantly despite international efforts.

The purposes of the guidelines are:

- **to raise the attention of the actors in the food chain how unsold food surpluses can be used for charity rather than destruction;**
- **to provide a description which includes the logistical process of donation and other important information on how and under what conditions the food can reach the final consumers, people in need.**
- **to save as much food as possible and donate it to those in need.**

The guideline was prepared under the aegis of the Food Value Forum for the Reduction of Food Loss and Waste ([www.azelelmiszerertek.hu](http://www.azelelmiszerertek.hu)), in cooperation with the iREXFO LIFE project, which is implemented with the support of the EU LIFE Program and the Ministry of Agriculture.

### I.2. Who is it for and which questions can be answered?

The guideline is made primarily for food producer, food processing companies and food distributors that occasionally or regularly have surplus food that are sufficient quality still for human consumption, so that they can be handed over to charity organizations for charitable purposes.

The guideline answers the following questions:

1. What decisions should be considered when donating surplus food?
2. What kind of donation processes exist and which steps need to be taken to establish a well-functioning process?
3. What are the benefits of offering redundant food for donation?

The document helps to ensure that the employees of potential donor companies receive answers to various aspects of the donation, such as logistics processes, marketing or financial benefits, and food safety conditions.

## II. Why is this necessary?

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### II.1. Extent of food waste in the World, Europe, Hungary

Food waste is a global problem, a phenomenon that exists on every continent of the Earth, but its causes are different. In the underdeveloped and developing countries of the world, higher surpluses occur at earlier stages of the supply chain, such as production, manufacturing, processing, while in developed countries they tend to be more at the end of the chain, largely at consumers.

- The World Food Organization (FAO) estimated in 2011 that **1/3** of the food produced each year, i.e. approx. **1.3 billion tons** of food, will be thrown away.
- According to the European FUSIONS project (2016), food waste in the European Union is estimated at **87.6 million tons** per year, of which **35%** comes from the corporate segment of the food supply chain, such as producers, processors and traders.
- In Hungary, it is estimated that on the average **1.8 million tons** of food waste is generated, annually. This corresponds to a total of 180 kg per person.

With a little attention, those members of the society who cannot afford to buy food on a regular basis could be supplied from the still salvageable part of the food which meant to be destroyed.

### II.2. Concepts related to food waste

Related to food waste several concepts can be talked about.

- Food loss means a decrease in the quantity or quality of food. It usually occurs in the first stages of the supply chain, at the levels of primary (agricultural) production and processing, largely due to weather conditions, harvesting, production, logistics, market access, and manufacturing and technological problems.
- Surplus food: food that presents in the food chain and is suitable for human consumption from a food safety point of view, but the food owner (producer, processor or distributor) cannot or does not want to sell it, these foods are suitable or can be made suitable (e.g. packaging, marking) for donation.
- Food waste: food waste is any food (including food ingredients) that is not consumed by humans for any reason. These include quantities of food that are lost as a result of technological reasons (e.g. water loss during distillation, vegetable peel during peeling), but also food waste that could be avoided but still end up in the rubbish due to carelessness or negligence (e.g. spoilage of food). This is called food waste. In the first category it is possible in many cases to reduce losses through better plant organization, technological development and innovation,

and in the second case we must make a special effort to do so.

- Wasted food: the part of food waste that could have been avoided.

### II.3. Food waste hierarchy – priorities of use

By destroying food, we waste all the raw materials, resources, labour that were used to produce them. The European Commission's Directive 2008/98 / CE also prioritises the reduction of wasted food. The possibilities of handling and recycling food that has become redundant are presented in the Food Waste Hierarchy. The second bar is clearly visible from top to bottom, recommending delivery to the needy immediately after prevention.

#### Food Waste Hierarchy



Source: <http://maradeknelkul.hu/en/deliverables/public-awareness-campaign/graphics/>

### III. Preparations

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If your company generates surplus food and you are willing to donate them to an organization that deals with it, you first need to consider a few issues in order to make an effective, efficient donation.

It is important to emphasize that charitable donation is a socially very useful activity and it is more than a simple donation, as the company, through the (regular) transfer of surplus food:

- does not lose its profit (since it cannot sell surplus food),
- reduces the cost of waste management (since the offered surplus food does not become waste),
- can claim a tax credit (from your corporate tax base if the company is profitable and the recipient organization is in the public interest),
- reduces its environmental impact (as it produces less waste),
- participates in social responsibility, thus strengthening the image of your company towards your customers and employees.

#### III.1. Determining the range of foods that can be donated

With regard to food quality, whether non-perishable or fresh, processed or unprocessed, there are two types of shelf life: use-by date and best before date. Foods that are perishable from a microbiological point of view and therefore pose a direct and immediate risk to health after a short period of time (e.g. raw meat, meat products, dairy products) have a use-by date.

**The conditions for food donation and redistribution are regulated by the Commission Regulation No. 2021/382 published on 3 March 2021 amending the Regulation (EC) No 852/2004 of the European Parliament and of the Council on food hygiene.**

According to the regulation businesses in the food industry must check regularly that the food under their responsibility is not harmful to health and fit for human consumption.

During the determination of whether a food is not harmful to health or fit for human consumption the followings should be taken into account:

- the use-by date or the best before date 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 according to Commission Implementing Regulation (EU) No 931/2011.

**If the above conditions are met, the food can be redistributed:**

- 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 the 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.**

Finished, semi-finished product or surplus raw materials can also be suitable for donation. It can be normal, chilled or frozen food. Excess can occur for various reasons: expiration proximity, remaining inventory due to order cancellation, quality issues, seasonal or promotional inventory, and many other reasons.

Surplus food that can be donated can only and exclusively be products that:

- ✓ Complies with current food hygiene, safety and consumer information standards;
- ✓ the use-by date provides sufficient time to allow consumption by the final consumer
- ✓ Its primary packaging is intact or, if damaged, food safety is not endangered;
- ✓ The food producer or trader intends to donate and the host organization is able and willing to accept it.

**Additional conditions under which food can or cannot be donated:**

Can be donated	Cannot donate
<ul style="list-style-type: none"> <li>- Short-term,</li> <li>- Product with expired best before date if the above conditions laid down in Commission Regulation 2021/382 are met,</li> <li>- Remained in stock (e.g. after a closed promotion),</li> <li>- Improper packaging that does not pose a food safety risk,</li> <li>- Incorrect labelling (if the missing labelling information can be provided / replaced during the allocation)</li> <li>- Different from planned favour, colour, size, quantity,</li> <li>- Post - season goods (e.g. Christmas and Easter seasonal products)</li> </ul>	<ul style="list-style-type: none"> <li>- It is in a condition which may pose a risk to human health,</li> <li>- Expiring use-by date,</li> <li>- It needs cooling, but the cooling chain is broken,</li> <li>- Packaging damage that poses a food safety risk</li> </ul>

Based on these, host organizations are likely to accept the following foods as long as they can provide the appropriate temperature for their storage:

- Non-perishable foods
- Bakery products
- Vegetables, fruits
- Food requiring refrigeration (e.g. dairy products, meat products)
- Frozen foods

In the case of multi-piece food packages in which some pieces are unfit for human consumption (a bag of oranges where one of the oranges is mouldy; a multi-piece yoghurt package where the sealing foil of one of the yoghurts is damaged) donation is possible after careful selection.

### **III.2. Examination of food surplus within the company**

Before starting the donation process, it is recommended to examine the range of foods that can be donated along the following issues:

- How much food surplus is there?
- Types: semi-finished, finished, unpackaged, unlabelled?

- Non-perishable, needs to be refrigerated or frozen?
- When will the use-by date or date expire compared to the date of offering? (how long will it take for the organization to deliver to those in need before expiration)
- What is the expected frequency of offers (occasional or regular)?
- How can food donation activities (food separation, preparation, measurement, delivery note filling, etc.) be integrated into the company's operational processes?

## IV. The donation process

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### IV.1. Choosing the right partner

It is important to choose the right partner to donate surplus food for human consumption. These can be charities (such as the Food Bank) that pass on the food offered to those in need for free.

**In the case of selecting a donor partner, the following questions should be asked from the potential organization:**

- What is the area(s) of operation of the host organization?
- How much and what kind of food can they receive, store and distribute? (E.g.: do they have a suitable infrastructure for the storage and transport of refrigerated and / or frozen goods?)
- Is it possible to donate food with a shorter expire date?
- Do they have public benefit status to issue a tax certificate?

### IV.2. Things to do to make a connection

#### a) Establishing a relationship

- Contact the potential recipient organization, obtain the organization's key data and contact information.
- Appoint a staff member at your company who will be responsible for food donations. His/her tasks:
  - development and coordination of food donation processes within the company,
  - control, problem solving,
  - to be in communication with the beneficiary organization,
  - preparing internal reports and disseminating information on food donations within the company

- Active participation will be required in the following field of designing and operating of the progress:
  - Production / logistics (due to the indication of surpluses and the management of handover processes)
  - Quality assurance (mainly due to food safety issues)
  - Finance (mainly in the field of accounting and taxation)
  - Communication (Due to the use of PR, CSR communication opportunities)
  - HR (for internal communication related to food delivery and employer branding activities)
- Organize regular (e.g. annual) meetings with the relevant internal stakeholders and the receiving organization to review the results and the necessary or proposed changes.
- Treat beneficiaries as partners so you can make the most of the emotional and financial values of the program.
- If possible, involve the charities that work with you in other activities. You can organize various events - e.g. volunteer programs, which can provide additional help to the beneficiary, as well as a team building / motivational opportunity for your company.

#### **b) Reconciliation of transportation issues**

- From where, how, when, how often and by whom the donated food will be delivered from your company to the receiving partner?
- How the contact is maintained and how the company notifies the organization that there is a surplus (if not pre-arranged, regular delivery)?
- Does the partner receiving the donation have their own vehicle to carry out the transport?
- What size of cargo can the partner receive?
- In the case of refrigerated or frozen products, does the beneficiary have a suitable vehicle to transport the products, thermobox or refrigerated storage to maintain the refrigeration chain?
- If the goods need to be delivered by the offering party, where is the partner's warehouse located? Is there a minimum or maximum acceptable amount?
- What logistics facilities does the receiving warehouse have (ramp, forklift, frog, etc.)?
- How is the packaging handled (reloading, replacement, return)?
- How is the documentation done (e.g. delivery note)?

### **IV.3. Cooperation Agreement**

In the case of regular donations, it is recommended to enter into a written agreement with the receiving organization, which sets out the main points of the cooperation. Such an agreement clarifies the expectations for both parties. This may include the following information:

#### Duties / responsibilities / rights of the deliverer:

- Until the delivery to the receiving organization, the deliverer is responsible for food safety and the quality of the food to fit for human consumption. Deliver the offered food to the organization at the agreed time and place, in appropriate packaging / packaged portions (wrapping as agreed).
- Issue a delivery note for the delivery of food.
- If you wish to benefit from the corporate tax credit (and the host organization is in the public interest), declare the value of the food delivered to the recipient (also possible in aggregate once a year).
- You have the right to visit the receiving organization at any time, to see the process of transport, storage and distribution of food.
- In the event of any problems, suspend the donation unilaterally at any time.

#### Duties / responsibilities / rights of the transferee:

- The recipient is responsible for the transport and storage of donations under food safety conditions until distribution.
- Responsible for distributing donations to those in need free of charge.
- Responsible for issuing the tax certificate to the donor (in case of public benefit organization).
- Responsible for the careful handling of received food and the prevention of possible misuse (e.g. prevention of re-entry into the market).
- You are entitled not to accept a donation if the food to be transferred is unfit for human consumption or may pose a food safety risk.

#### It is also proposed that the agreement should contain the following:

- The method of contact and the details of the contact persons
- The basis of communication and other cooperation related to the donation (e.g. the possibility / obligation to indicate the transferor as a sponsor on the recipient's communication interfaces or, in the case of a request for anonymity, to prohibit this; connection to corporate volunteering, etc.)

In addition to adhering to the contractual clauses, it is of course important to communicate regularly between the organization and the company in order to:

- There should be a good relationship between the two parties,
- Maintain the smooth running of food rescue, exchange information,
- Any errors should be identified as soon as possible so that they can be corrected.

#### **IV.4. Food safety requirements**

The legislation applicable to the general distribution of food shall apply during the donation process. In addition, donating food does not require a special permit or other conditions.

Depending on their nature (non-perishable, fresh, dry, chilled or frozen), all food must be stored and transported at its own specified temperature and hygienic conditions. A basic requirement is to adhere to expiration dates when distributing donations.

During the donation the traceability of the food is also important, so the donor must have information (e.g. on the basis of the delivery note) to which organization what food and in what quantity has been delivered. Markings identifying the donated food items must appear on the document accompanying the food (e.g. delivery note). (Tracking should only be provided to the receiving organizations, not to the receiving individuals.) Traceability is also important for possible product recalls, which can be initiated by the manufacturer, distributor or authority.

The only exceptions to the traceability obligation are individuals who occasionally donate food and charities who occasionally receive food from private donors.

In the case of prepacked food, all mandatory information shall appear on the packaging or on a label attached thereto. Where a food with a defective label cannot be relabelled before redistribution, the food business operator responsible for the food information shall provide the redistributor and / or the charity with all necessary information to enable it to fulfill its food information obligation to the final recipient.

## V. Centralized and direct donation

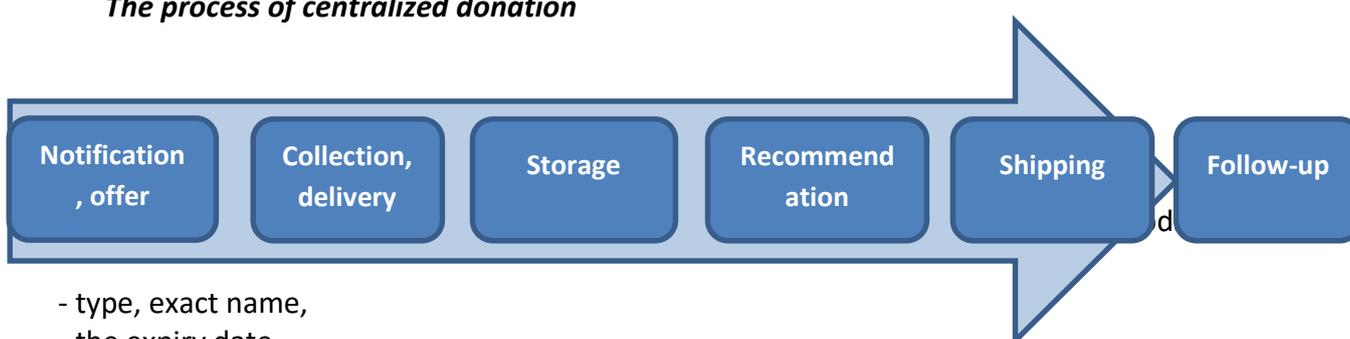
Food offered for donation can reach the needy from the donor in two ways. In this chapter, the two logistics models, ***the centralized (centralized) and the direct (direct) methods***, are presented.

In the logistics process of direct donation, two actors participate, the donor and the recipient organization directly distributing to the needy, in the process of centralized donation, a central warehouse also participates in the process between the recipient and the distributing organization. Centralized donation tasks are typically performed by food banks, in Hungary such an organization is the Hungarian Food Bank Association. Food banks do not distribute food directly to individuals, they pass it on to charities selected on the basis of appropriate quality-assured pre-screening, which distributes it to the individuals associated with them. Food banks thus engage in a kind of “non-profit wholesale” activity in the chain.

### V.1 Centralized Donation

In the context of centralized donation, food that is occasionally or regularly offered is first delivered to a central warehouse and then transported from there to the distribution site by organizations that supply those in need directly.

#### *The process of centralized donation*



- type, exact name,
- the expiry date,
- type of unit load (s) (collector, pallet) and their quantity,
- the number of products in a unit load,
- and the weight of the unit load and the total weight.

After the offer, the issues related to the delivery are agreed upon: that is, where the goods are taken over, who delivers the food to the warehouse and when.

1. ***Collection, delivery, documentation.*** After the consultation, the goods will be delivered to that warehouse. Depending on the identity of the supplier, the goods can be picked up at the donor's premises or in the warehouse. The recipient will also receive a copy of the delivery note

that arrives with the goods, which will itemize the quantity of the delivered goods.

2. **Storage.** Goods arriving at the warehouse are stored until delivery. The central warehouse must be suitable for storing food and must meet all the necessary hygiene and food safety requirements.
3. **Recommendation.** From the stocks received or to be received in the near future, the Food Bank makes recommendations to charities: family helpers, homeless shelters and other organizations working in social fields. The Food Bank has contractual relationships with hundreds of such organizations. Recommendations are made based on the available stock and the range of supplies provided by the partner organizations. The partners are selected through an open tender according to defined criteria, but the Food Bank has no say in the criteria used by the organizations to distribute food to those in need. When filling in the application documents, applicants must specify in detail the areas of activity (e.g. operating a homeless shelter), the number of beneficiaries by age group, their social situation (e.g. homeless) and the type of food to be distributed (e.g. food packages, prepared meals, etc.). Recommendations are made in electronic form, where the Food Bank specifies the type, quantity and expiry date of the food offered. If the partner organization accepts the offer, the date of delivery will be agreed.
4. **Follow-up.** For reasons of traceability and reliability, the Food Bank obliges the charity organizations cooperating with it to keep accounts. Organizations must complete and sign an allocation form with the recipients, which includes the date and place of the allocation, the identity of the allocating organization and person, and a list of the allocated quantity broken down by the types, the number of the form and the delivery note by item. The information on the allocation forms must match the information on the delivery note completed at the time of delivery from the Food Bank. In the case of multiple allocations, a summary form is also prepared. The distribution data sheets are sent to the Food Bank after the distribution, where they are also checked at random.

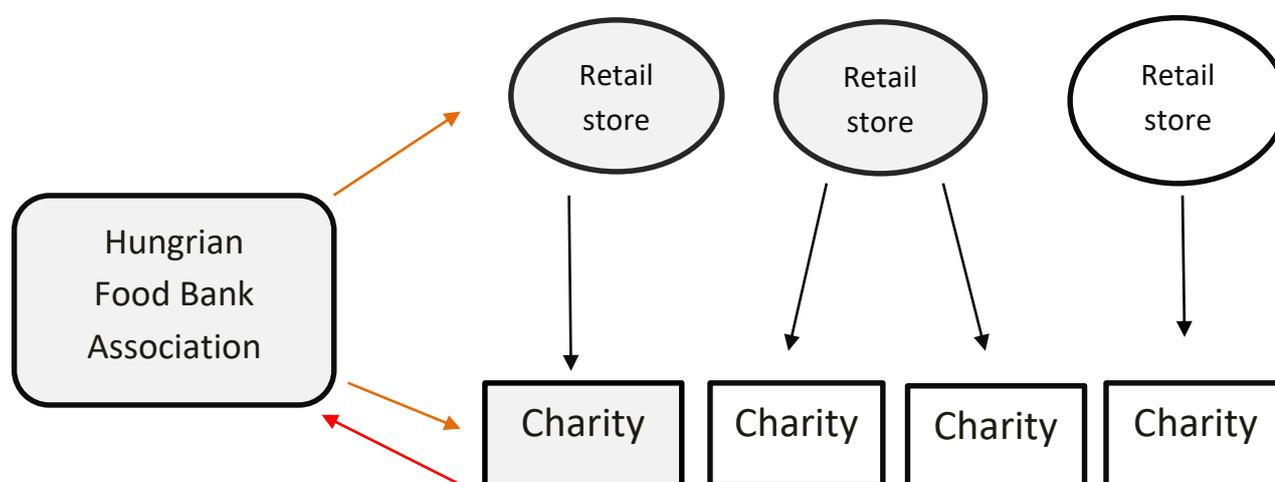
## V.2 Direct donation

Direct donations are usually made in the case of small-scale donations offered by commercial units, department stores or producers and processors, and they are useful and expedient methods when:

- *due to the small amount of donations and the geographical location, it is not reasonable to deliver them to and from a warehouse in Budapest;*
- *perishable food (e.g. dairy products, cold cuts, bakery products, vegetables, fruits) is donated immediately before expiry.*

A direct donation-transfer relationship may be established between any donor company and a charity organization working in social fields, but such a relationship may also be established with the assistance or mediation of the Food Bank.

In the event that, for example, a food chain or a producer or processor with several sites wishes to make donations from several locations in parallel, but does not wish to consult with several charities separately, the Food Bank may act as a kind of “main contractor”. In doing so, it is responsible for establishing the relationship between the donor and recipient partner organizations, initiating and supervising the process, and dealing with any problems that may arise during operation, but in this case the actual delivery is direct between the donor and the organization distributing donations to those in need. This operating model is shown in the figure below:



The main steps of the central coordination process are:

1. **Partner search.** Search for and consult with charities transporting from each site / store. The consultation will determine whether the host organization has the appropriate infrastructure and capacity to transport from the site
2. **An agreement shall be signed** with the selected organizations and a consultation shall be held with the competent college of the transferring and receiving organizations at the sites concerned, setting out the operational details of the shipment, the means of contact and the contact persons.
3. The occasional or regular receipt of donations and the keeping of related documentation shall begin in a manner consistent with the consultation.
4. **Settlement.** The receiving organizations shall provide information on the quantities transported at regular intervals to the Food Bank and, through this, to the headquarters of the donor company.

## VI. Financial aspects of the donation

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### VI.1. VAT

Pursuant to Section 1 (3) of the VAT Act, a public donation does not qualify as a supply of goods for consideration, so in the case of the transfer of food surpluses as a donation, they are not subject to the VAT payment obligation.

### VI.2. Corporate tax convention

Donations are subject to a tax credit in the case of a donation made to a non-profit organization pursuant to the Corporate Tax Act. Pursuant to Section 7 (1) (z) of the Act, 20 percent of the cost of products delivered free of charge reduces the pre-tax profit. It is important that the receiving organization has a public benefit rating. The issuance of the tax certificate is the duty of the receiving (non-profit) organization, but in order to do so, you must receive prior information about the value of the donation from the donor. The value of the donation does not have to be indicated at the same time as the delivery of the goods, but the condition for issuing the tax certificate is that the donor declares the value in writing to the organization receiving the donation.

## VII. Marketing benefits for the donor

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### VII.1. CSR - social responsibility

Corporate social responsibility (CSR) is the responsibility of companies for their impact on society. Donating food surpluses as a donation can be a concrete, measurable and tangible part of corporate CSR / sustainability activities.

#### Social, environmental and economic impacts of food waste according to the 3P model

- **People:** those in need - donations can help many more disadvantaged individuals living in poorer conditions.
- **Profit:** By offering food for this purpose, you can reduce waste management and storage costs and receive a tax credit.
- **Planet:** Rescue from destruction reduces unnecessary emissions (an average of 2 kg of CO<sub>2</sub> emissions per donated can be saved) and does not waste other resources used for production (e.g. cropland, water, human resources).

## VII.2. Donation communication

- 1) **Positive internal and external perception, communication:** By donating food surpluses, the company can make a positive impression both in consumers and in the partners of the company.
- 2) **Internal Loyalty - Motivation to Employees:** Employees feel welcome when the company offers excess food that has previously become waste for donation. With this, you can also increase the loyalty, motivation and performance of your employees.

When donating food surpluses, the recipient organization can support the donor's PR / CSR work in several ways:

- The feedbacks and photo reports of the donations received are well-utilized materials of the PR works of the donor companies, and in addition to the general cooperation, in some cases bigger campaigns can trigger greater publicity for the companies,
- Providing data, information and illustrations showing the impact of donations for internal and external communication,
- Joint communication via various communication channels (PR, social media, etc.).
- Summary of measurable, well-communicated results at the end of each support period (e.g. year) (number of people in need reached, value of food distributed, quantity, etc.).

## VIII. Donation quick list

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- ✓ Designate a competent colleague within the company who will be responsible for the food donation process
- ✓ Examine which unsold food may be suitable for donation and then select separately and store at an appropriate temperature to preserve food safety
- ✓ Select and contact the appropriate charity
- ✓ Agree on what type of food the partner can receive and distribute.
- ✓ Ensure hygiene and safety regulations for food (to be donated) at all times! (cold chain, cleanliness, etc.)
- ✓ Agree on the details of deliveries on an ad-hoc basis or regularly (even within the framework of a cooperation agreement)! (Who arranges the delivery of the goods, when, where does the receipt take place?)
- ✓ Prepare and retain delivery notes for donations, that must contain all the identification data of the donated food item (s) (name, packaging, expiry date / lot identification marking)
- ✓ Take advantage of the opportunities provided by the corporate tax credit
- ✓ Collect and make use of the positive impact of donation for the PR benefits on consumers, partners and your own employees
- ✓ Keep in touch with the receiving partner organization and develop and optimize the donation process!

## IX. Contact, more guidelines

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FOOD VALUE  
Hungarian Forum for Decreasing Food Losses and Food Waste  
[www.azelelmiszerertek.hu](http://www.azelelmiszerertek.hu)  
E-mail: [forum@elelmiszerbank.hu](mailto:forum@elelmiszerbank.hu)

More guides:

Detailed information on food safety requirements for donation can be found in the European Union Food Donation Guidelines (2017 / C 361/01):

[EUR-Lex - 52017XC1025\(01\) - EN - EUR-Lex \(europa.eu\)](#)

Commission Communication (2020 / C 199/01) on guidelines for food safety management systems for food retail activities, including food donation:

[EUR-Lex - 52020XC0612\(08\) - EN - EUR-Lex \(europa.eu\)](#)

Guidelines for the prevention of food waste in the food industry:

[https://portal.nebih.gov.hu/documents/10182/1218772/maradeknelkul\\_utmutato\\_ELELMISZERIPAR\\_webes.pdf/580e6f4d-b9b9-4756-02ce-0481970c3e05](https://portal.nebih.gov.hu/documents/10182/1218772/maradeknelkul_utmutato_ELELMISZERIPAR_webes.pdf/580e6f4d-b9b9-4756-02ce-0481970c3e05)

Guidelines for the prevention of food waste in the trade sector:

[https://portal.nebih.gov.hu/documents/10182/1218772/maradeknelkul\\_utmutato\\_KERESKEDELEM\\_webes.pdf/3e2165d8-c04f-bee3-0fdb-cf1d1e230897](https://portal.nebih.gov.hu/documents/10182/1218772/maradeknelkul_utmutato_KERESKEDELEM_webes.pdf/3e2165d8-c04f-bee3-0fdb-cf1d1e230897)