



THE GLOBAL FOOD DONATION POLICY ATLAS

Executive Summary: Viet nam

More than enough food is produced to feed every person, yet one-third of all food is wasted. Redirecting safe, surplus food is an effective and compassionate solution, but it can be complicated because food is a heavily regulated product.

To help address the most pressing and universal legal and policy questions surrounding food recovery and donation, the **Harvard Law School Food Law and Policy Clinic** (FLPC) and **The Global FoodBanking Network** (GFN) have partnered to create The Global Food Donation Policy Atlas. This innovative partnership maps the laws and policies affecting donations in countries across the globe. The project aims to identify and explain national laws relating to food donation, analyze the most common legal barriers to promoting greater food donation, and share best practices and recommendations for overcoming these barriers.

VIETNAM FOOD LOSS AND WASTE

In Viet Nam (Vietnam), an estimated 8.8 million tons of food is wasted annually, accounting for nearly 2% of the country's gross domestic product (GDP). Much of this food is still safe for human consumption and could be redirected to the 5% of the population experiencing hunger. In 2015 the Vietnamese government launched the National Action Programme (NAP) to reach "Zero Hunger" by 2025, aligned with United

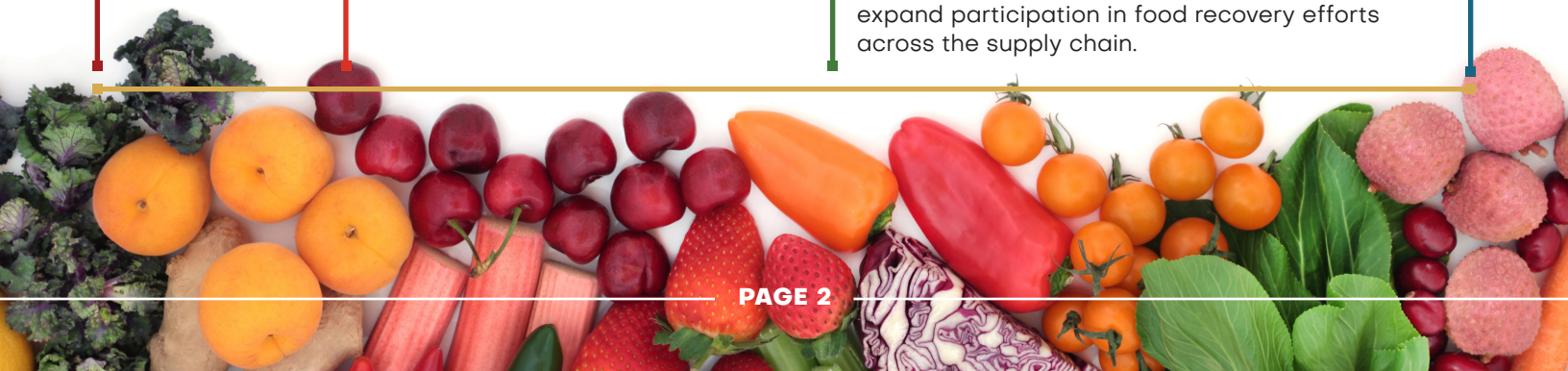
Viet Nam by the numbers

- Population: **98 million**
- GDP: **430 billion USD**
- Poverty rate: **3.4%**
- Prevalence of food insecurity: **5%**
- Global food insecurity index: **67.9**
- FLW estimates: **8.8 million tons**

Nations' Sustainable Development Goal 2. The plan seeks to lower malnutrition and stunted growth rates through improved nutrition and sustainable food production, including reducing food loss and waste (FLW). Viet Nam also launched a NAP on Food Systems Transformation toward Transparency, Responsibility, and Sustainability by 2030, a comprehensive plan that also includes measures to reduce FLW and add value to food surplus, such as interventions on-farm and innovations in food storage, processing, and distribution systems. As the Vietnamese government increases attention on FLW, improving the policy landscape for food donation will support efforts for a more sustainable and responsible food system.

VIET NAM SUMMARY OF POLICY RECOMMENDATIONS

POLICY AREA	CURRENT LAW IN VIETNAM	RECOMMENDATION
Food Safety	Vietnam's Law on Food Safety (Law No. 55/2010/QH12) and Decree 15/2018/ND-CP regulate food safety for food production and trade. While the law mentions food donation, it is not explicitly defined in "food trading," causing confusion among donors and food recovery organizations about what rules apply to food that is donated versus food that is sold.	Amend the Law on Food Safety to explicitly address food donations, outlining the specific requirements for safe donation practices. Issue clear guidelines for donors and food recovery organizations on labeling, handling, and transporting donated food to ensure compliance with food safety laws. Provide educational campaigns to raise awareness about safe food donation practices, reducing the burden on donors and encouraging more food recovery efforts.
Date Labeling	Vietnam mandates date labels on prepackaged food, but there is no clear distinction between labels that indicate safety (e.g., "use by") and quality (e.g., "best before"). Donors often discard safe food due to confusion over labels.	Implement a dual date labeling system to differentiate between safety-based and quality-based labels, following UN Codex Alimentarius recommendations. For example, China adopted two terms for date labeling: "best before" for quality and "expiration" for safety. Vietnam should adopt a similar system and allow the donation of food after the quality-based date. This will reduce confusion, minimize unnecessary food waste, and encourage more donations.
Liability Protection	Vietnam does not have a "Good Samaritan" law to protect food donors and recovery organizations from liability, creating fear among businesses that they may be held liable if donated food causes harm.	Enact a national "Good Samaritan" law that provides civil and criminal liability protection for food donors and food recovery organizations, similar to laws in Brazil and the U.S. The law should shield donors from liability unless harm is caused by willful misconduct or gross negligence. This will reassure potential donors, increasing food donations and reducing legal concerns that prevent businesses from participating in food recovery efforts.
Tax Incentives	Vietnam's tax code does not provide deductions or credits for food donations. Only donations in specific categories (education, healthcare, scientific research, etc.) are eligible for corporate tax deductions.	The government could revise the tax code to include food donations as deductible expenses under corporate income tax (CIT). Additionally, introducing tax credits to further incentivize businesses to donate surplus food will help offset the costs associated with food donation, such as transportation and logistics, making it more economically viable for businesses to donate rather than discard surplus food. This would expand participation in food recovery efforts across the supply chain.



POLICY AREA	CURRENT LAW IN VIETNAM	RECOMMENDATION
Food Waste Deterrence	Vietnam does not currently have a law that penalizes food waste or mandates the donation of surplus food. Food waste remains a significant issue, with large quantities of safe, edible food being discarded.	Adopt a national policy that requires food businesses to donate surplus food that is safe for consumption and imposes penalties for food waste. This could apply to businesses of a certain size, such as large retailers and restaurants, and would encourage them to redirect edible food to those in need rather than sending it to landfills. This type of policy, similar to those in France and the Czech Republic, would promote sustainability and reduce food insecurity.
Government Grants	There are no specific government grants or incentives in Vietnam to support food donation infrastructure, which limits the capacity of food recovery organizations to collect, store, and transport donated food.	Create national grant programs to fund food recovery infrastructure, such as refrigerated trucks, storage facilities, and innovations in food recovery technology. These grants should target both large-scale and smaller food recovery organizations, particularly those operating in rural areas. Providing financial support for storage and transportation will help expand the capacity of food recovery efforts and improve the efficiency of food distribution to those in need.
National Law/Policy /Strategy	Vietnam does not currently have a specific national law, plan, or strategy solely focused on food loss and waste (FLW). FLW is included in broader food security and sustainability strategies but lacks a targeted, cohesive approach.	Set a national FLW reduction goal, including a subgoal for surplus food donation, and publish a national strategy to reduce food waste. This strategy should designate a lead agency, establish concrete reduction targets, and provide clear roles and responsibilities across government entities. It should also align with existing sustainability goals to ensure effective collaboration and accountability.

VIETNAM FOOD DONATION POLICY: HOW DOES IT COMPARE?

In terms of successes, Vietnam's NAP show strong commitment to improving food supply chains and reducing hunger and FLW nationwide. However, the existing legal framework relevant to food donation can be strengthened by spreading awareness of liability protections and food safety practices, standardizing date labels, amending the tax regime to promote donations, requiring donation of surplus food or imposing penalties for food disposal, and providing government support for food donation.

For more detail on how Vietnam measures up against the other countries evaluated in The Global Food Donation Policy Atlas project, check out www.atlas.foodbanking.org. For more information about the food donation legal framework and policy recommendations for strengthening this framework, check out the Vietnam Food Donation Guide.



BACKGROUND INFORMATION: MAJOR LEGAL ISSUES IMPACTING FOOD DONATION

Food Safety for Donations

A key barrier to food donation can be the lack of knowledge or readily available guidance regarding safety procedures for donated food. All donated food should be safe for consumption and comply with applicable food safety laws and regulations. Potential donors, however, are often uncertain as to which food safety regulations apply to donated food and the steps necessary to comply.

Date Labeling

Date labels affixed to food products are a major driver of food waste and an obstacle to food donation. Most food donors and food recovery organizations are appropriately cautious about donating food that may no longer be safe, but it is not always clear whether the date label accompanied by language such as “sell by,” “expires on,” or “best by” relates to food safety. In fact, date labels are generally intended to reflect freshness or quality rather than safety for the vast majority of foods.

Liability Protection for Food Donations

A significant barrier to food donation is the fear among donors that they will be found liable if someone becomes sick after consuming donated food. Some countries have adopted liability protections to mitigate this concern. However, many food donors and food recovery organizations are uncertain as to whether there are actions required to maintain the protection and what limits, if any, apply.

Tax Incentives and Barriers

Transportation and storage costs are often cited as the main expenses that manufacturers, retailers, and restaurants need to overcome to donate food. Tax incentives, including deductions and credits, can help offset these financial inputs and help make donation a more attractive, affordable option. The application of certain taxes to donated foods, such as the value-added tax (VAT), however, can also create a barrier to donation.

Donation Requirements or Food Waste Penalties

Some countries employ food donation requirements or impose monetary penalties for food that is sent to landfills (often known as organic waste bans or waste taxes) in order to influence business behavior and promote more sustainable food systems.

Government Grants and Incentives

Grants and incentive programs funded at the national or local levels offer another important resource for food donation initiatives. This is particularly true in countries where donors consider tax incentives to be insufficient to offset the costs of donation or where a lack of infrastructure limits food recovery efforts.