

Committee Secretary  
Senate Standing Committees on Economics  
PO Box 6100  
Parliament House Canberra ACT 2600  
Via: [economics.sen@aph.gov.au](mailto:economics.sen@aph.gov.au)

20.8.2024

Re: Tax Laws Amendment (Incentivising Food Donations to Charitable Organisations) Bill 2024

To the Economics Legislation Committee,

We are public health nutrition and food system researchers with combined experience that spans decades. We work within and alongside community food security initiatives and community members who experience food insecurity. We are familiar with many of the organisations who will be impacted by incentivising food donations. In this submission, we outline two major recommendations for the Committee.

**Re: Who is entitled to a food donation tax offset:**

1. Our strong recommendation is that eligibility for making a donation should be defined by food product type. Products should be consistent with the Australian government’s major nutrition policy directive: the [Australian Dietary Guidelines](#) (summarised in Figure 1).

Figure 1. Guide to healthy eating – a visual summary of Australia’s dietary guidelines.



## Rationale

Core foods such as fruit, vegetables, grains, meat/alternatives and dairy/alternatives should be the only foods eligible for tax offsets. This is necessary for a range of reasons. First, this would ensure policy alignment at the Federal level. Second, the rationale for these tax law amendments focuses on “food stress” (spending more than 25% of a household’s disposable income on food), rising cost of living and financial hardship of the Australian people. [Nutritious foods are generally more affected by food price increases](#) and can become deprioritised in difficult times when people face multiple financial pressures. Third, [the community food sector and their clients highly value nutritious foods](#). Fresh fruits and vegetables, quality meat and protein, dairy products and foods that cater for cultural/religious/dietary requirements are [far less available in this sector](#) than ultra-processed, shelf-stable and discretionary food products. These amendments can help direct nutritious products into the sector and discourage [dumping unhealthy products](#) on community agencies. Finally, people who experience food insecurity are already at increased risk for [poor diet quality and diet-related conditions](#) and deserve the dignity of safe, nutritious and culturally appropriate foods in community settings.

There are several state-level examples of nutritious food guidelines for the emergency food sector in development or in the field. These provide guidance on how a national scheme could be implemented and monitored. For example:

- South Australia: [A Food Relief Charter for South Australia—Towards a Shared Vision for Pathways Out of Food Insecurity](#) <https://doi.org/10.3390/ijerph19127080>
- Victorian food relief nutrition guidelines: [food-relief-taskforce-action-plan.docx \(live.com\)](#)
- [Western Australian findings](#) that outline a fit-for-purpose nutrition classification system for donated food is required, including the development of a comprehensive nutrition policy and prohibiting the donation of discretionary, ultra-processed food. Prior to this, the [Food Relief Framework](#) was developed.

### **Re: Bill introduced on behalf of Australian households struggling with food insecurity:**

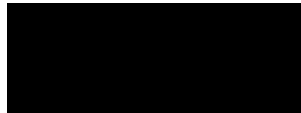
2. Our strong recommendation is the committee explore additional measures to support people who are struggling with food insecurity as many will never use a food charity and for those who do, the experience can be sub-optimal. Redirecting food waste is not a solution to food insecurity.

## Rationale

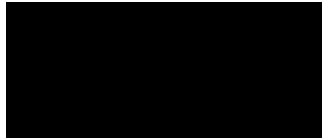
Access to food is a basic human right, a right enshrined in International Law through the International Covenant on Economic, Social and Cultural Rights. The former UN special rapporteur on the right to food Olivier de Schutter emphasized the responsibilities of nation states to ensure this right [not through acts of charity](#), but through appropriate social protection measures, labour laws and sustainable food systems. [Universal school meals, infant nutrition programs](#), increased [welfare income-support](#), food [subsidies and food price monitoring/regulation](#) are all viable and yet under-utilised options in the Australian context. These measures could be implemented as cornerstones of nation-wide food security policy, as recommended in the recent Federal inquiry.

Thank you for the opportunity to submit our evidence and recommendations.

Kind regards,



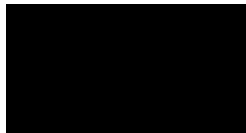
Dr Rebecca Lindberg  
Deakin University



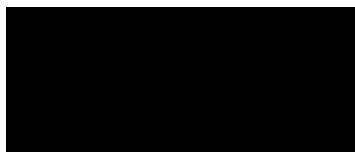
Dr Stephanie Godrich  
Edith Cowan University



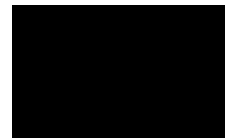
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NB: The views expressed in this submission are our own and do not necessarily represent the views of our employers or community partners in our research and public health practice.