

The Lazarus Global Humanitarian Food Donation Customs Exemption Act

A model Act proposed by the Lazarus Council to facilitate the global elimination of customs barriers on humanitarian food donations.

Be it enacted by the Legislature of [Nation], as follows:

SECTION 1. TITLE

This Act may be cited as the “Lazarus Global Humanitarian Food Donation Customs Exemption Act.”

SECTION 2. FINDINGS AND PURPOSE

The legislature finds that:

1. Every year, millions of tons of edible food are destroyed or left unused while millions of people suffer from hunger and malnutrition.
2. Excessive customs duties, tariffs, and administrative delays discourage the donation of surplus food across borders.
3. Humanitarian food donations should not be treated as commercial trade goods subject to taxation or delay.
4. Removing fiscal and logistical barriers to food donations will facilitate rapid international response to food insecurity, natural disasters, and humanitarian crises.

Purpose: To exempt bona fide food donations from import and export fees, taxes, and delays, thereby ensuring that surplus food can move freely from regions of excess to regions of need.

SECTION 3. DEFINITIONS

For the purposes of this Act—

- “Donated Food” means any edible product voluntarily given without compensation for humanitarian or charitable purposes.
- “Qualified Donor” includes individuals, corporations, nonprofit organizations, government agencies, or international bodies engaged in the collection, transport, or distribution of donated food.
- “Humanitarian Recipient” means any recognized charity, food bank, public institution, or relief organization receiving donated food for distribution.
- “Competent Authority” refers to the customs or revenue authority responsible for the clearance of goods at national borders.

SECTION 4. EXEMPTION FROM DUTIES AND TAXES

1. All donated food imported into or exported from the jurisdiction for humanitarian use shall be exempt from customs duties, tariffs, value-added taxes, and related fees.
2. This exemption shall apply irrespective of the country of origin or destination, provided that the goods are certified as humanitarian donations under Section 5.
3. No administrative penalties or storage fees shall accrue during the expedited clearance process.

SECTION 5. CERTIFICATION AND DOCUMENTATION

1. The Competent Authority shall establish a simplified one-page declaration confirming:
 - (a) The shipment's non-commercial, humanitarian nature;
 - (b) The name and registration number of the qualified donor and recipient;
 - (c) The approximate type, quantity, and shelf-life of the donated food.
2. Certification by any registered humanitarian organization (e.g., the World Food Programme, Red Cross, or approved national charity) shall be deemed sufficient.
3. Electronic filing and pre-clearance shall be permitted to expedite movement of goods.

SECTION 6. EXPEDITED PROCESSING AND PRIORITY HANDLING

1. Donated food shipments shall be afforded priority customs processing to minimize spoilage risk.
2. Perishable goods may be pre-cleared electronically and released immediately upon arrival pending verification.
3. Customs authorities may perform random audits to ensure compliance without causing undue delay.

SECTION 7. IMPLEMENTATION AND ENFORCEMENT

1. The Minister or Secretary of Finance, in consultation with the national customs authority, shall issue implementing guidelines within 90 days of enactment to ensure smooth execution of this Act.
2. Existing customs staff and procedures shall be used wherever possible; no new offices or personnel are required.
3. Governments may, at their discretion, coordinate with recognized humanitarian organizations to facilitate verification and compliance.
4. Periodic summaries of exempted shipments and total donated food moved under this Act shall be shared with the Lazarus Council or other designated international partners to promote transparency, cooperation, and global reporting on progress.

SECTION 8. INTERNATIONAL COOPERATION

1. The government shall seek reciprocal agreements with other nations to recognize humanitarian certification across borders.
2. The Ministry of Foreign Affairs shall transmit a copy of this Act to the Lazarus Council for inclusion in the global compliance index.

SECTION 9. EFFECTIVE DATE

This Act shall take effect immediately upon passage and apply to all qualifying shipments thereafter.