

TAPP Coalition Position on the EU Parliament's draft report on the EU Farm to Fork Strategy

We are a European network of farmers, food companies, youth-, health-, environmental- and animal welfare organisations supporting healthy sustainable food by true pricing food

Brussels, 25th June 2021

In May 2020, the European Commission published the Farm to Fork (F2F) Strategy with the objective of promoting fair, healthy and environmentally friendly food systems and contributing to the Green Deal's ambitions of climate neutrality. This political commitment reinforces the EU's contribution to the UN Sustainable Development Goals (SDGs) and acknowledges changing consumer demand as well as rising awareness about the environmental impacts of diets.

As the European Parliament is defining its position on the F2F Strategy, TAPP Coalition welcomes the draft report (2020/2260(INI)) of MEPs Anja Hazekamp and Herbert Dorfmann, which sustains the Commission's commitment to healthier and more sustainable food systems, in line with the ambitions of the EU Green Deal and of the Paris agreement. Many amendments tabled on the draft report reinforce this policy stance and support key elements of the transition: The promotion of more plant-based diets, the reduction of agricultural practices' environmental footprint and increased diversity in sustainable protein- and nutrient crops, as well as incentives to lessen the consumption of processed animal products, fats and sugar. Nonetheless, several amendments aim to maintain the status quo, reliant on unsustainable livestock production and diets.

Members of European Parliament from different political background (Christian Democrats, REWUEW, Social Democrats, Greens and more) have submitted over 50 amendments for the EU Farm to Fork Strategy, supported or inspired by TAPP Coalition, for instance to make healthy food cheaper and meat more expensive by fiscal policies and legislation. Other amendments have a negative advise from TAPP Coalition (see attachments). The EU parliament made 2290 amendments, see below:

https://www.europarl.europa.eu/doceo/document/CJ14-AM-680918_EN.pdf 1-480

https://www.europarl.europa.eu/doceo/document/CJ14-AM-680919_EN.pdf 481-888

https://www.europarl.europa.eu/doceo/document/CJ14-AM-680920_EN.pdf 889-1633

https://www.europarl.europa.eu/doceo/document/CJ14-AM-681105_EN.pdf 1634-2290

Criteria for identifying amendments promoting healthier & more sustainable food systems

- 1) Making healthy food cheaper and meat/dairy more expensive by fiscal policies and supportive legislation, like a zero VAT on fruits and vegetables and fiscal policies that account for a product's environmental externalities, thereby encouraging consumption of less carbon-intensive foods and disincentivising that of animal products with negative impacts.
- 2) Promoting plant-based diets and reducing the consumption of meat and dairy;
- 3) Supporting less and better animal farming whilst reducing consumption of animal products;
- 4) Aligning EU promotion, procurement policies, and EU school scheme with the Green Deal;

Proposed voting recommendations for facilitating the transition to healthier & more sustainable food

Amendments supported (positive advice given by TAPP Coalition, a network of farmers, food companies, youth-, health-, environmental- and animal welfare organisations):

Amendment number	Submitted by Member of Parliament	Content
112	Wiezik, Hojsik	EUPHA report red meat
132		Citation EAT lancet report
133	Ripa	EUPHA report red meat
279	Hazekamp / others	Reduction red meat by 50%
102	Wallace / others	WHO report costs of unhealthy diets
132	Hazekamp / others	EAT lancet report
276	Hazekamp/ others	Unhealthy diets, less animal protein
279	Hazekamp/others	50% less meat consumption
362	Palop/ others	Consumer information about true price
396	Borzan/ others	Negative effects unhealthy food (FAO)
153	Ripa	Carbon Border Adj. Mechanism
154	Ripa	VAT increase based on CO2 footprint
392	Oliveres	Food prices to reflect environmental costs
643	Oliveres	Welcomes tax incentives / VAT
644	Fragkos	Welcomes tax incentives
774	Ripa	Welcomes tax incentives, eg. VAT, reflect environmental costs food
559		Promote consumption of plant based products
597	Oliveres	Tax: food under emission reduction scheme; 2040 food climate neutral
643	Oliveres	Welcomes tax incentives, VAT
896, 898, 899, 900		Helps reduce GHG emissions in agriculture
956	Wiezik, Hojsik	VAT differentiation based on carbon intensity, Carbon border adjustment mech.
1005	Pietikainen	Less meat consumption
1006	Hazekamp / others	Idem
1007	Thun / others	Shift to less meat consumption
1009	Eickhout/ others	Less meat consumption , lower animal density per hectare
1207, 1269		Funding mechanism for farmers
1427, 1429		Prices for producers food/ feed that cover costs of production, social, economic, environmental criteria
1523	Wiezik	Promotion food – less meat consumption
1526	Hazekamp / others	Promotion food – less meat consumption
1530, 1531		Stop stimulating production/consumption meat and fish, dairy
1534	Hauslag	Promotion food – less meat consumption
1535	Pietikainen	Promotion food – less meat consumption
1537	Thun	Promotion food – less meat consumption
1570	Ripa	Meat & dairy: 24% of EU environmental footprint

1579		Impact of dairy, need to reduce consumption and increase plant based food
1588	Hazekamp/ others	Advertisements meat: policies needed
1711		Measurable targets to reduce meat consumption
1750	Ripa	Fiscal policies by 2022
1752	Oliveres	Fiscal instruments by 2022
1753		shift to a more sustainable food system cannot rely solely on individual choices of consumers
1793	Hazekamp/ others	True pricing of food
1794	Evi	Less meat consumption; reduction targets
1795	Metz	Study on food pricing
1800	Metz	Assesment of taxation food products
1801	Borzan/ others	Study to quantify environmental costs of food as first step towards true pricing of food
1803	Hazekamp/ others	Fiscal instruments by 2022, VAT
1805	Hazekamp / others	Study on true costs food
1846	Wiezik, Hojsik	True pricing food/ taxation
1862	Wallace / others	Europeans eat 69 kg meat/year; should reduce to 16 kg meat/ capita/year (EAT)
1864-1866		calls on the EC to develop guidelines for sustainable foods that incorporate more plant based foods
1869		promote healthy plant based diets
1897		Need for less animal products, more plant based food
1912	Ripa	Health care costs, health tax on meat
1914	Dino, Giarusso	Fiscal instruments by 2022; zero VAT on healthy and sustainable food products
1952	Ripa	Tax reduction on organic food
1965		Stressing the need for true pricing of food to include environmental externalities
1962, 1967, 1980		Calls for revision public procurement to promote less and better meat
2094		Funds from Horizon Europe dedicated to alternative plant based proteins
1539, 1545, 1590, 1711, 1750, 1809, 1818, 1921, 1922, 1923, 1930, 1931, 1935		Amendments supported by EAPF (European Alliance for Plantbased food), supported by TAPP Coalition too.

Amendments with a negative advice:

Amendment numbers	Submitted by Member of Parliament	Content
94, 889-895, 901, 902, 905, 914, 920, 929, 930, 938, 939		Opposes or impedes transition towards healthier, more sustainable food system by removing text
278	Bernhuber, Lins / others	No taxes, product bans or advertisement bans needed for shift towards healthy food
551	Procaccini, Fiocchi/ others	No justification for attack on animal derived proteins
1524, 1528, 1529, 1542, 1546, 1548, 1549, 1569, 1572, 1581, 1582, 1583		Is promoting a greater consumption of milk, or including all food products in the agricultural promotion policy (with negative impact on alternatives for meat / dairy), see EAPF policy paper.
1549	Bernhuber, Lins / others	More meat consumption
1856	David / others	Delete text indicating negative impact meat
1858	Dorfmann / others	Delete text indicating negative impact meat
1852	Fiocchi /others	Delete text indicating negative impact meat
1853	Sojdrova / others	Delete text indicating negative impact meat
1854	Limmer / others	Delete text indicating negative impact meat
1851, 1855, 1856, 1858, 1860, 1861, 1863, 1864, 1866, 1867, 1868, 1871, 1872, 1878, 1880-1883, 1886, 1889, 1892, 1893, 1894, 1898, 1900, 1902-1905, 1917, 1919		Different amendments not supported , see reasons why in policy paper EAPF (European Alliance for Plantbased Food)
1857	Sardone	Delete text indicating negative impact meat
1859	Procaccini	Delete text indicating negative impact meat
1855	Limmer	Delete text indicating negative impact meat
1907	Bernhuber	Misleading claims alternative proteins
1860		Role of the state
1861		Role of plant based food limited
1865, 1867, 1868		Delete text indicating negative impact meat

Examples of amendments supported by TAPP Coalition :

Amendment 956

Michal Wiezik, Martin Hojsík

Motion for a resolution

Paragraph 4 a (new)

Motion for a resolution

Amendment

4a. *Highlights differences in carbon footprint of different products and*

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different methods of production; Proposes that production of chemicals and fertilisers as energy-intensive production sector, as well as agricultural sector be covered by carbon border adjustment mechanism; notes possibility of differentiation in VAT treatment via introduction of either a negative or a positive list based e.g. on carbon intensity; considers that creation of a positive list of more beneficial VAT treatment could be an incentive given to healthy and less carbon intensive goods, considering the whole life-cycle, as opposed to a negative list of goods and services on which application of reduced rates is not permissible, as proposed by the Commission; proposes that a negative list identify goods which mandatorily trigger increased tax rates based on their climate, environment and health impacts;

Amendment 1803

Anja Hazekamp, Malin Björk, Manuel Bompard, Silvia Modig, Maria Noichl, Eleonora Evi, Francisco Guerreiro, Sylwia Spurek

**Motion for a resolution
Paragraph 18 b (new)**

Motion for a resolution

Amendment

18b. Urges the Commission to present legal or fiscal instruments by 2022 to

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translate this principle into practice, which should incorporate flexibility in the VAT rates on food with different health and environmental impacts, promoting the use of a zero VAT tax for healthy and sustainable food products (e.g., organic vegetables and fruits) and higher VAT rate on meat and dairy;

Amendment 1862

Mick Wallace, Clare Daly

**Motion for a resolution
Paragraph 20**

20. Highlights the recognition in the strategy that Europeans' diets are not in line with recommendations for healthy eating, and that a population-wide shift in consumption patterns is needed towards more healthy and plant-based foods and less red and processed meat, sugars, salt, and fats, which will also benefit the environment; emphasises that EU-wide guidelines for sustainable and healthy diets would bring clarity to consumers on what constitutes a healthy and sustainable diet and inform Member States' own efforts to integrate sustainability elements in national dietary advice; calls on the Commission to develop such guidelines and specific

20. Highlights the recognition in the strategy that Europeans' diets are not in line with recommendations for healthy eating, and that a population-wide shift in consumption patterns is needed towards more healthy and plant-based foods and less red and processed meat, sugars, salt, and fats, which will also benefit the environment; **highlights that Europeans ate 69.3kg of meat per capita in 2018 ^{1a}; recalls that a sustainable, healthy diet requires a maximum consumption of 16kg of meat per capita per annum ^{1b}**; emphasises that EU-wide guidelines for sustainable and healthy diets would bring clarity to consumers on what constitutes a

actions to effectively promote healthy plant-based diets;

healthy and sustainable diet and inform Member States' own efforts to integrate sustainability elements in national dietary advice; calls on the Commission to develop such guidelines and specific actions to effectively promote healthy plant-based diets; **calls on the Commission to set measurable targets to reduce the consumption of meat in the EU;**

Amendment 1750
Manuela Ripa

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Welcomes the fact that the strategy rightly recognises the role and influence of the food environment in shaping consumption patterns and the need to make it easier for consumers to choose healthy and sustainable diets; reiterates the importance of promoting sustainable diets by raising consumer awareness of the impacts of consumption patterns and providing information on diets that are better for human health and have a lower environmental footprint; underlines that food prices must send the right signal to consumers; welcomes, therefore, the strategy's objective that the healthy and sustainable choice should become the most affordable one;

Amendment

18. Welcomes the fact that the strategy rightly recognises the role and influence of the food environment in shaping consumption patterns and the need to make it easier for consumers to choose healthy and sustainable diets; reiterates the importance of promoting sustainable diets by raising consumer awareness of the impacts of consumption patterns and providing information on diets that are better for human health and have a lower environmental footprint; underlines that food prices must send the right signal to consumers; welcomes, therefore, the strategy's objective that the healthy and sustainable choice should become the most affordable one; ***urges the Commission to present legal or fiscal instruments by 2022 to translate these principles into practice, such a zero VAT tax for healthy and sustainable food products (e.g., organic vegetables and fruits) and/or higher VAT taxes for food products with proven negative impacts on public health or the environment;***

Amendement 1711 (Anja Hazekamp, Malin Bjork, Silvia Modig, Mick Wallace, Maria Noichl, Francisco Guerreiro, Sylvia Spurek)

16b: encourages the EC to set measurable targets to reduce the consumption of meat in the EU, more in line with dietary guidelines and the sustainability challenges: suggests the inclusion of the target established in The Netherlands, to ensure a level playing field in the EU, of a reversal of the ratio of animal protein to plant protein consumption from 60/40 to 40/60 and a 10 to 15% reduction in the total protein intake.

Amendment 1793

Anja Hazekamp, Eugenia Rodríguez Palop, Manuel Bompard, Petros Kokkalis, Silvia Modig, Mick Wallace, Maria Noichl, Francisco Guerreiro, Sylwia Spurek

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**Motion for a resolution
Paragraph 18 a (new)**

Motion for a resolution

Amendment

18a. Stresses the need for True Pricing of food to ensure that food prices increasingly reflect the true cost of food by internalising externalities and by upholding the ‘polluter pays principle’ in food production; welcomes the announcement of tax incentives that drive the transition to a sustainable food system and encourage consumers to choose sustainable and healthy diets, like the Commission’s proposal on VAT rates currently under discussion, that could allow Member States to make more targeted use of rates, for instance to

Amendment 1794
Eleonora Evi

Motion for a resolution
Paragraph 18 a (new)

Motion for a resolution

Amendment

18a. Stresses that the current level of meat and dairy consumption need to be significantly reduced by 2030 in order to reverse the current trend in biodiversity decline as well as reducing climate emissions; calls on the European Commission to introduce EU targets on meat and dairy consumption reduction, which should reflect the urgent need to limit livestock production to within EU carrying capacity, whilst respecting high animal welfare standards, based on grazing and home grown fodder whilst eliminating deforestation-driving imports of feed;

Amendment 1795
Tilly Metz, Sarah Wiener
on behalf of the Greens/EFA Group
Francisco Guerreiro

Motion for a resolution
Paragraph 18 a (new)

Motion for a resolution

Amendment

18a. Underlines that the affordability of healthy and sustainable food choices is the main obstacle to the adoption by consumers of healthy and sustainable diets and that food prices must send the right signal to consumers; invites therefore the Commission to launch a study to quantify in economic terms the environmental and societal, including health-related, costs associated with the production and consumption of the most consumed food products on the EU market, as a first step towards moving towards true cost accounting for food;

Amendment 1800
Tilly Metz, Sarah Wiener
on behalf of the Greens/EFA Group
Francisco Guerreiro, Eleonora Evi, Eugenia Rodríguez Palop

Motion for a resolution
Paragraph 18 b (new)

Motion for a resolution

Amendment

18b. Calls on the Commission to further assess how taxation policy could incentivise the uptake of foods with a lower carbon footprint and fewer externalised costs; highlights the fact that 8 Member States already apply 0-5% VAT taxes on vegetables and fruits^{1a}; recalls that the World Health Organisation advises countries to introduce dietary taxes on unhealthy food products of minimum 20%; asserts that any additional tax revenue should be redirected to low

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income groups and to food producers who privilege climate friendly practices, biodiversity and animal welfare, in order to help lower the production costs of sustainable foodstuffs with a view to making them more accessible to all citizens;

^{1a} VAT rates applied in the Member States of the European Union - Situation at 1st January 2020

https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf

Amendment 1801

Biljana Borzan, Günther Sidl, Maria Noichl, Sara Cerdas, Eric Andrieu, Demetris Papadakis, Nicolás González Casares, Milan Brglez, Sándor Rónai, Lukasz Kohut, Mohammed Chahim, Rovana Plumb, Tudor Ciuhodaru, Jytte Guteland, César Luena, Clara Aguilera, Javi López, Sylvie Guillaume

Motion for a resolution

Paragraph 18 b (new)

Motion for a resolution

Amendment

18b. Underlines that the affordability of healthy and sustainable food choices is the main obstacle to the adoption by consumers of healthy and sustainable diets and that food prices must send the right signal to consumers; welcomes, therefore, the strategy's objective that the healthy and sustainable choice should become the most affordable one; invites the Commission to launch a study to quantify in economic terms the environmental and societal (including health-related) costs associated with the production and consumption of the most consumed food products on the EU market, as a first step towards moving towards true cost accounting for food;^{1a}

^{1a} Special Eurobarometer 505. Making our food fit for the future – Citizens' expectations. October 2020. 'Healthy, sustainable food choices are affordable' was the answer most frequently given by consumers when asked about what would help them to adopt a healthy and sustainable diet.

Amendment 1803

Anja Hazekamp, Malin Björk, Manuel Bompard, Silvia Modig, Maria Noichl, Eleonora Evi, Francisco Guerreiro, Sylwia Spurek

**Motion for a resolution
Paragraph 18 b (new)**

Motion for a resolution

Amendment

18b. Urges the Commission to present legal or fiscal instruments by 2022 to

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translate this principle into practice, which should incorporate flexibility in the VAT rates on food with different health and environmental impacts, promoting the use of a zero VAT tax for healthy and sustainable food products (e.g., organic vegetables and fruits) and higher VAT rate on meat and dairy;

Amendment 1846

Michal Wiezik, Martin Hojsik

**Motion for a resolution
Paragraph 19 a (new)**

Motion for a resolution

Amendment

19a. Calls for food prices to increasingly reflect the true cost of food by internalising externalities and by upholding the ‘polluter pays principle’ in agriculture food production; recognises that introducing a reduced VAT for organic products and a tax for pesticides would uphold the polluter pays principle;

Amendment 1912

Manuela Ripa

Motion for a resolution

Paragraph 20 a (new)

Motion for a resolution

Amendment

20a. Considers that health care costs in the EU could be reduced if health taxes on meat and processed meat, including imports, were introduced reducing the number of patients with cardiovascular disease, cancer and diabetes 2, according

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to an Oxford University report in 2018^{1a}; further considers that dietary shifts to less meat consumption will not only reduce overweight and obesity rates but will also significantly reduce GHG emissions and generate revenues to reduce prices or taxes for healthy or sustainable food, pay farmers for improvements or compensate low income groups;

1a

<https://www.oxfordmartin.ox.ac.uk/publications/health-motivated-taxes-on-red-and-processed-meat-a-modelling-study-on-optimal-tax-levels-and-associated-health-impacts/>

Amendment 1914
Dino Giarrusso

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Motion for a resolution
Paragraph 20 a (new)

Motion for a resolution

Amendment

20a. Urges the Commission to present legal or fiscal instruments by 2022 to translate this principle into practice, like a zero VAT tax for healthy and sustainable food products (e.g., organic vegetables and fruits), recalling the fact that already 10 European countries apply 0-5% VAT taxes on vegetables and fruits, including Italy, Spain and Ireland;

Amendment 1750
Manuela Ripa

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Welcomes the fact that the strategy rightly recognises the role and influence of the food environment in shaping consumption patterns and the need to make it easier for consumers to choose healthy and sustainable diets; reiterates the importance of promoting sustainable diets by raising consumer awareness of the impacts of consumption patterns and providing information on diets that are better for human health and have a lower environmental footprint; underlines that food prices must send the right signal to consumers; welcomes, therefore, the strategy's objective that the healthy and sustainable choice should become the most affordable one;

Amendment

18. Welcomes the fact that the strategy rightly recognises the role and influence of the food environment in shaping consumption patterns and the need to make it easier for consumers to choose healthy and sustainable diets; reiterates the importance of promoting sustainable diets by raising consumer awareness of the impacts of consumption patterns and providing information on diets that are better for human health and have a lower environmental footprint; underlines that food prices must send the right signal to consumers; welcomes, therefore, the strategy's objective that the healthy and sustainable choice should become the most affordable one; ***urges the Commission to present legal or fiscal instruments by 2022 to translate these principles into practice, such a zero VAT tax for healthy and sustainable food products (e.g., organic vegetables and fruits) and/or higher VAT taxes for food products with proven negative impacts on public health or the environment;***

Amendment 362

Eugenia Rodríguez Palop, Luke Ming Flanagan, Chris MacManus, Manuel Bompard
on behalf of The Left Group

Motion for a resolution

Recital D

Motion for a resolution

D. whereas it is important that consumers are informed and enabled to take responsibility for the consequences of their choice of food stuffs on the whole food system, from production to processing and distribution; whereas this requires a healthy and sound food environment which ensures that the healthy and sustainable choice is also the easy and affordable choice, and fosters and encourages consumption patterns that support human health while ensuring the sustainable use of natural and human resources and animal welfare;

Amendment

D. whereas ***food value chain actors have a large share of the responsibility for current unsustainable and unhealthy diets and must contribute to the transition to sustainable food systems*** and it is important that consumers are informed ***on the true cost of production*** and enabled to take responsibility for the consequences of their choice of food stuffs on the whole food system, from production to processing and distribution; whereas this requires a healthy and sound food environment which ensures that the healthy and sustainable choice is also the easy and affordable choice, and fosters and encourages consumption patterns that support human health while ensuring the sustainable use of natural and human resources and animal welfare, ***taking the employment conditions in the food chain into consideration***;

Amendment 392

Antoni Comín i Oliveres

Motion for a resolution

Recital D a (new)

Motion for a resolution

Amendment

Da. whereas in free-market economy systems food prices should reflect environmental costs apart from internalizing direct production costs; whereas EU tax systems should aim to ensure that the price of different foods reflects their real costs in terms of use of finite natural resources, pollution, GHG emissions and other environmental externalities;