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Prepared By: Marcel Pinckaers

Approved By: Laura Geller

Report Highlights:

This report is an addendum to the GAIN report number E42023-0041 EU Food and Agricultural Import Regulations and Standards (FAIRS) Report, November 13, 2023. It lists the Dutch import regulations and standards that are not harmonized within the EU or where the Netherlands varies from the EU standards.

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DISCLAIMER:

This report was prepared the Office of Agricultural Affairs in The Hague, for U.S. exporters of domestic food and agricultural products. While every possible care was taken in the preparation of this report, information provided may not be completely accurate because policies have changed since its preparation, or because clear and consistent information about these policies was not available. It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers, who are normally best equipped to research such matters with local authorities, before any goods are shipped. FINAL APPROVAL OF ANY PRODUCTS IS SUBJECT TO THE IMPORTING COUNTY'S RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.

Report Highlights:

This report is an addendum to the GAIN report number E42023-0041 EU Food and Agricultural Import Regulations and Standards (FAIRS) Report, November 13, 2023. It lists the Dutch import regulations and standards that are not harmonized within the EU or where the Netherlands varies from the EU standards.

Executive Summary:

This Food and Agricultural Import Regulations and Standards (FAIRS) Subject report was prepared by the Office of Agricultural Affairs in The Hague (FAS/The Hague). While the EU FAIRS report provides an overview of food and feed legislation currently in force for the European Union (EU), this report lists the Dutch import regulations and standards that are not harmonized within the EU or where the Netherlands varies with the EU. The report should therefore be read in conjunction with the GAIN report number E42023-0041 EU Food and Agricultural Import Regulations and Standards (FAIRS) Report, November 13, 2023. The sections below are numbered to correspond to the numbers in the EU Report.

For U.S. agricultural, forestry, fishery and food-related exports, the Netherlands is the gateway to the European Union (EU). In 2022, Dutch imports of U.S. agricultural and related products reached $4.2 billion, an increase of 27 percent compared to imports the year before. This was mainly due to higher imports of soybeans, wood pellets, and ethanol. Based on trade figures in the period of January – July 2023 compared to the same period last year, U.S. exports in 2023 are forecast to be similar to 2022. The main agricultural and food products imported from the United States last year were soybeans, wood pellets, food preparations, almonds, ethanol, beef, industrial fatty alcohols, and whiskies.

Most, but not all, Dutch food legislation is harmonized at the EU level. However, imported products must meet existing Dutch requirements in cases where EU regulatory harmonization is not yet complete or absent. National measures still exist for the choice of language, use of stickers, samples, special use foods, vegetarian and vegan products, packaging waste management, food contact materials, enzymes, processing aids, product registration, novel foods, fortified foods, food supplements, and irradiated foodstuffs.

FAS/The Hague recommends interested parties to also read the Netherlands Food and Agricultural Import Regulations and Standards (FAIRS) – Certification Report. This, and all other reports can be downloaded at: https://gain.fas.usda.gov/#/.

Section I. General Food Laws

The Netherlands

As a member of the EU, the Netherlands conforms to all EU regulations and directives. Regulation 178/2002 (General Food Law) is the harmonized regulation that sets out the general principles and requirements of the EU's harmonized food law. The Dutch Food and Drugs Law is called "Warenwet" (in Dutch). The Warenwet provides the Dutch regulatory framework for all food and non-food products and applies to both domestically produced and imported products. Revisions of the Dutch Food and Drugs Law are published in the "Staatscourant" (where all other Dutch legislation can be found as well). If you are a U.S. interested party, or doing business with one, and need further assistance, please contact FAS/The Hague via agthehague@usda.gov.

The Netherlands Food and Consumer Product Safety Authority, or NVWA, is the name of the Dutch food safety authority. It is an independent agency in the Ministry of Agriculture, Nature, and Food Quality. The NVWA monitors animal and plant health, animal welfare, and the safety of food and consumer products, as well as enforcing nature legislation, https://english.nvwa.nl/about-us/organisation. The NVWA contact details can be found in Appendix I and online at https://english.nvwa.nl/about-us/contact.

Section II. Labeling Requirements

A. General Requirements

Per the EU, the standard U.S. label on food products fails to comply with EU labeling requirements. On December 13, 2014, the EU's "Food Information to Consumers (FIC)" regulation 1169/2011 became applicable for all pre-packaged food and drink products marketed in the EU, including those imported from non-EU countries. The mandatory nutrition declaration requirement introduced by the FIC regulation became applicable in 2016. More information, as well as updates on EU labeling rules, can be found online at https://usda-eu.org/food-drinks/eu-labeling-requirements/.

4. Language Requirements

Dutch is the official language of the Netherlands. Therefore, labels must be in Dutch (while additional languages are permissible).

7. Minimum Durability
Annex X to FIC regulation 1169/2011 sets out rules for the indication of the date of minimum durability, use-by date, and date of freezing. The use-by date must be indicated on pre-packed individual portions. The durability date AND the date of (first) freezing preceded by the words "frozen on" is required on labels of frozen meat, frozen meat preparations, and frozen unprocessed seafood products.

In English:	**In Dutch:**
The date of 'minimum durability' shall be preceded by the words:	
-'Best before'	-'Ten minste houdbaar tot'
-'Best before end'	-'Ten minste houdbaar tot einde'
The 'use by' date shall be preceded by the words:	
-'Use by'	-'Te gebruiken tot'
The date of 'freezing' or the date of 'first freezing' shall be preceded by the words:	
-'Frozen on'	-'Ingevroren op'

12. Nutrition Declaration
Article 35 of FIC Regulation 1169/2011 allows Member States to recommend the use of additional forms of expression or presentation on the nutrition declaration. There are several voluntary nutrition labeling schemes, including Nutri-Score. The government decided in 2023 to introduce the Nutri-Score scheme as of January 1, 2024. This scheme includes a color-coded designation from A (best nutritional quality) to E (poorer nutritional quality). Producers are not obliged to put the logo on their products.

The label's introduction, however, faced delays as criticism sparked. Some Dutch scientists argued that Nutri-Score ratings do not always align with national dietary guidelines, that the label can be misleading, and that it can undermine consumer trust. Several Dutch food producers and supermarket chains have already started voluntarily using Nutri-Score on their own initiative.

15. Use of Stickers
Packaged food products from the United States are often imported with a standard U.S. label and re-labeled in the Netherlands in order to meet the Dutch labeling requirements. Stick-on labels are accepted in the Netherlands.

16. Samples
Products from the United States that are not approved for export to the Netherlands and are used for research and diagnosis, pathogens, trade samples, and demonstration material purposes in the Netherlands can, in some cases, be granted an import exemption.

For animal and animal products, an import exemption can be requested by completing the following document (in Dutch). Additional information on requesting an import exemption can be found on the website of the NVWA (in Dutch).

For plants, produce, and plant based material, an import exemption can be requested by completing the following document (in Dutch). Additional information on requesting an import exemption can be found on the website of the NVWA (in Dutch).

U.S. companies interested in sending samples to the Netherlands should consider contacting USDA's Foreign Agricultural Service in the Netherlands for guidance by sending an email to agthehague@usda.gov.

B. Other Specific Labeling Requirements

3. Labeling of Genetically Modified (GM) Foods
While there is an EU regulation for the labeling of genetically modified food products, EU-harmonized legislation defining "non-GM," "GM-free," or similar labeling terms does not exist.

In order to limit the number of labels on packaged food products, the Netherlands is of the opinion that there are three types of food products: GM foods (EU labeling regulations), organic foods (by definition they do not contain GM components (EU labeling regulations)) and conventional food products.

Food companies can, if they want, mention on their product label that a product is "produced without using genetically engineered technology" (in Dutch: "bereid zonder gentechniek"). If food companies want to mention this on their product label, they have to comply with the Dutch regulation Warenwetbesluit nieuwe voedingsmiddelen en genetisch gemodificeerde levensmiddelen (in Dutch).

4. Organic Food Labeling
A new Regulation on organic production and labelling of organic products was adopted in 2018 and entered into force on January 1, 2022, Regulation (EU) 2018/848. Under this new Regulation, the EU-U.S. equivalency arrangement will expire on December 31, 2026. To avoid trade disruptions, all non-EU countries, including the United States, that are currently recognized as equivalent may renegotiate the terms and sign a Trade Agreement with the EU. Trade Agreements will aim to recognize that the non-EU country has a "system of production meeting the same objectives and principles by applying rules which ensure the same level of assurance of conformity as those of the Union."

5. Wine, Spirits, Beers, and Other Alcoholic Beverages
There is no specific EU-harmonized legislation for beer. Some Member States have adopted national provisions to make the list of ingredients compulsory. The Netherlands has not adopted such provisions. All alcoholic beverages must comply with the allergen labeling requirements. More information can be found on https://brewersofeurope.eu/our-priorities/labelling/.

What may or must be included on a label (and what should not) is laid out in the European labeling regulation. To familiarize brewers with these regulations, Nederlandse Brouwers has drawn up a labeling manual which can be found here,
https://www.nederlandsebrouwers.nl/biersector/publicaties/etiketteringshandleiding/ (in Dutch).

6. Special Use Foods
Commission Delegation Regulation 2017/1798, which entered into force on October 27, 2022, lays down the specific compositional and information requirements for total diet replacement for weight control. It

also sets out specific compositional and labeling requirements as well as a notification procedure under which food business operators are required to send copies of their product labels to the competent authority of each Member State where the product will be marketed. In the Netherlands the competent authority is the NVWA and registration must be done via the Registration Form Nutrition which is available on the NVWA website. More information can be found here, https://www.nvwa.nl/onderwerpen/erkenningen-registraties-en-vergunningen/aanvragen-en-informatie-per-bedrijfstype-product-of-activiteit/voeding-voor-medisch-gebruik-registratie/voeding-voor-medisch-gebruik-wettelijke-eisen-aanmelden (in Dutch).

7. Meat Labeling

According to Regulation 1169/2011, minced meat designations may only be used when specific requirements as detailed in Annex VI, Part B of the Regulation are met. The Member States may allow the placing on their national market of minced meat which does not comply with the criteria laid down in point 1 of Part B under a national mark that cannot be confused with the marks provided for in Article 5(1) of Regulation (EC) No 853/2004.

12. Plant-based Meat and Dairy Alternatives

To date, there is no EU-harmonized definition of the terms "vegetarian" and "vegan" and no specific requirements for the labeling of plant-based meat and dairy alternatives. In the Netherlands, *vegetarian* products can carry the green V-label vegetarian logo, a label widely used in Europe. The V-label vegan logo can be used for *vegan* products. Additional information can be found at, https://www.voedingscentrum.nl/encyclopedie/vegetarisme-veganisme.aspx and https://www.v-label.com/nl/ (in Dutch).

Picture 1. The V-label Vegetarian and Vegan quality mark

Source: https://www.v-label.com/press-materials/

Section III. Packaging and Container Regulations

B. Packaging Sustainability Measures

EU Member States are required to take measures to reduce packaging waste and must introduce systems for reuse, recovery, and recycling of packaging materials. Council Directive 94/62/EC outlines measures

aimed at limiting packaging waste and promoting recycling, re-use, and other forms of waste recovery. An overview of current EU legislation applicable to packaging and packaging waste is available on the European Commission's website, https://environment.ec.europa.eu/topics/waste-and-recycling/packaging-waste_en.

The provisions governing the collection and recycling of packaging are set out in the 2014 Dutch Packaging Management Decree. The Dutch Packaging Management Decree is the interpretation of the European Packaging Directive under Dutch law and legislation. It contains the Dutch transposition of the European rules regarding, among other things, producer responsibility and recycling targets but also the composition of packaging (in order to reduce the harm of packaging in the waste stage). More information can be found on the website of the Dutch Government (in Dutch) and on the website of the Afvalfonds Verpakkingen, https://afvalfondsverpakkingen.nl/en/.

Single-Use Plastics (SUP) Directive

The European Single-Use Plastics Directive ('SUP Directive') came into effect on July 3, 2021. From January 5, 2023 the SUP Directive also governs producer responsibility for the reimbursement of the costs of disposal, transportation and processing of the plastic packaging items in litter that come under this directive. To provide the necessary clarity, the Dutch Ministry of Infrastructure and Water Management has developed an Assessment Framework with decision trees, definitions, and examples based on an external advisory report. In a letter from the State Secretary of the Dutch Ministry of Infrastructure and Water Management, an explanation of this Assessment Framework was provided. More information can be found on the website of the Afvalfonds Verpakkingen, https://www.afvalfondsverpakkingen.nl/en/single-use-plastics-sup-directive. On August 8, 2023 FAS/The Hague reported on the Dutch imposing a Single Use Plastic Levy.

New Rules on Packaging and Packaging Waste

On November 30, 2022, the European Commission proposed a revision to the 1994 Directive on Packaging and Packaging Waste. Some of the proposed requirements would impact the agri-food sector and U.S. exports to the European Union. One of the main goals of the proposal is to harmonize the increasingly fragmented packaging rules across the European Union that are creating internal trade barriers and disrupting the single market. Most EU stakeholders have called for further harmonization of existing rules and a European framework covering the whole life cycle of packaging. More information on the proposal can be found in GAIN Report: European Commission Proposes New Rules on Packaging and Packaging Waste. The proposal is currently going through the legislative process and is expected to be finalized by mid-2024.

The Commission also published in November 2022 a Communication on an EU policy framework on biobased, biodegradable, and compostable plastics, which, while nonbinding, will guide future EU work on this issue.

D. Material in Contact with Food Stuffs

An introduction to the European Food Contact Material (FCM) legislation can be found on the website of the European Commission at: http://ec.europa.eu/food/safety/chemical_safety/food_contact_materials_en. Member States are allowed to provisionally authorize the use of certain substances not listed in one of the specific EU directives. Member States may also restrict or temporarily prohibit the use of certain materials authorized by the

specific directives for reasons of public health. This, however, is a practice that is rarely used. When there is no specific EU legislation, EU Member States may establish national measures. The Netherlands has national rules on a number of materials: paper and board, rubber, metals and alloys, glass and glass ceramics, ceramics and enamels, textiles, wood and cork, coatings and varnishes, and colorants and pigments. The Dutch Warenwet covers the legislation on and requirements for food contact materials, detailed information can be found here (in Dutch). The competent authority in the Netherlands is the Ministry of Public Health, Welfare, and Sport, see Appendix I.

Section IV. Food Additive Regulations

C. Enzymes

The existing provisions (in Dutch) in the Netherlands on the marketing of food enzymes will continue to apply until the adoption of an EU positive list of authorized enzymes, which is currently being developed. In addition, there are restrictions on the use of enzymes in meal and bread in the Netherlands. Guidance documents on the use of enzymes can be found on the European Commission's website at: https://ec.europa.eu/food/safety/food-improvement-agents/enzymes/eu-rules_en. The competent authority in the Netherlands is the Ministry of Public Health, Welfare, and Sport.

D. Processing Aids

EU harmonized rules only exist for certain categories of processing aids: a list of extraction solvents allowed in the production of foodstuffs and food ingredients, along with their conditions of use has been established in Council Directive 2009/32/EC. Processing aids that are subject to Dutch legislation can be found in the 'Warenwetbesluit Bereiding en Behandeling van Levensmiddelen' and 'Warenwetregeling Extractiemiddelen.' The competent authority in the Netherlands is the Ministry of Public Health, Welfare, and Sport.

Section V. Pesticides and Other Contaminants

A. Pesticides

EU Regulation 1107/2009 sets out rules for the authorization of plant protection products. For the authorization/withdrawal of plant protection products, the EU is divided into three zones. The Netherlands, together with Belgium, Czech Republic, Germany, Ireland, Luxembourg, Hungary, Austria, Poland, Romania, Slovenia, and Slovakia, falls under Zone B – Centre (see Annex I of regulation 1107/2009).

Section VI. Other Requirements, Regulations, and Registration Measures

A. Certification and Document Requirements

Following an update of the EU's Animal Health Law, which entered into force on April 21, 2021, the EU has updated all required certificates for products of animal origin and for composite products (see below). Models of the new certificates for foods of animal origin were published by the EU and implemented by U.S. agencies. Several amendments to the new certificates were made since their first publication. They are available from Commission Implementing Regulation (EU) No 2020/2235.

Composite Products
Regulation (EU) 2019/625 defines composite products as foodstuffs intended for human consumption that contain processed products of animal origin and ingredients of plant origin. Composite products include a wide variety of products, including cheesecakes, high protein food supplements, pizza, and lasagnas. U.S. exports of "composite products" continue to be restricted by burdensome certification requirements.

Exporters should be aware that in parallel with the aforementioned changes to the composite product certificate, the EU also made changes to the categories of composite products that require U.S. Government-issued health certificates. The new system is no longer based on the percentage of ingredients of animal product in the final product, as was the case until April 21, 2021. The new system that went into effect on April 21, 2021 establishes three categories of composite products: (1) non-shelf stable composite products, (2) shelf stable composite products that contain meat products and (3) shelf stable composite products that do not contain meat products. All processed products of animal origin must be sourced from EU approved establishments. The EU continues to require composite product certificates for all non-shelf stable products and for shelf stable composite products with a meat ingredient. A private company attestation will be required for shelf stable products not containing meat. It should be noted that this attestation is not issued by the U.S. Government but must be signed by the representative of the importing company.

USDA's Food Safety Inspection Service (FSIS) will issue EU composite product certificates for composite products produced at FSIS-regulated facilities and bearing the USDA mark of inspection. AMS Dairy Program will issue the EU composite product certificates for composite products NOT produced in an FSIS-regulated facility and not bearing the USDA mark of inspection, regardless of whether dairy is an ingredient in the composite product. The new EU requirements for composite products will impact stakeholders who have not been required to obtain an export certificate from AMS Dairy Program in the past. Prior to requesting a certificate from AMS Dairy Program, a new customer will need to establish a USDA level 2 e-authentication account. Go to How to Apply for an AMS Dairy or Composite Product Export Certificate for more information.

More information on the import conditions for composite products is available on the European Commission's website. This website also includes a compilation of Questions & Answers intended to clarify a multitude of practical questions that have been raised on the new rules.

B. Inspections
The list of animal origin products subject to official controls at border posts was updated in Commission Implementing Regulation (EU) 2021/632. Composite products listed in Commission Delegated Regulation 2021/630 (as amended by Commission Delegated Regulation (EU) 2023/1674) are exempted from checks at the border because of the low risk the present. The list includes products such as biscuits, confectionary and food supplements. All consignments to be presented at the border control posts have to undergo documentary checks. Identity and physical checks are carried out at a frequency depending on the risk linked to the specific animals or goods. The criteria to determine and modify the frequency of rates are established by the Commission.

The EU also maintains a list of food and feed of non-animal origin from certain third countries subject to a specified level of physical controls for certain contaminants. This list is published in Commission

Implementing Regulation (EU) 2019/1793 and is regularly reviewed to account for the latest noncompliance information.

In the Netherlands, the NVWA is responsible for inspections. Criteria for laboratories conducting food controls have been harmonized, but it is the Member States' responsibility to designate laboratories that are allowed to perform analyses. A list of laboratories designated by the Netherlands to perform analysis can be found at the website of the Dutch Accreditation Council at: https://www.rva.nl/en/alle-geaccrediteerden/. Different laboratories are accredited for different types of controls.

Dutch Accreditation Council (RVA)
P.O. Box 2768, 3500 GT Utrecht, the Netherlands
Phone: +31-30-239-4500
Email: contact@rva.nl
Website: https://www.rva.nl/en

D. Product Registration
Certain foods, such as total diet replacements for weight control, fall within the scope of the EU's Foods for Specific Groups Regulation 609/2013, and must be notified to the competent authority of the Member State where the food is marketed.

Exporters of vitamin-enriched foods or nutritional supplements are advised to check for the existence of specific EU Member State registration or notification requirements. The competent authority in the Netherlands is the Ministry of Public Health, Welfare, and Sport.

Section VII. Other Specific Standards

A. Novel Foods
The EU framework regulation 2015/2283 on Novel Foods became applicable on January 1, 2018. Food business operators are responsible for verifying whether the food or ingredient they intend to market in the EU is novel or not. Novel Food regulation 2015/2283 provides for a consultation process when the status of a food or food ingredient is unsure. Commission Implementing Regulation 2018/456 lists the procedural steps that food business operators must follow to consult with the competent authority of the EU Member State where they first intend to market their product. The competent authority in the Netherlands is the Ministry of Public Health, Welfare, and Sport.

Consultation requests should be sent electronically to the novel food assessment body:
Medicines Evaluation Board (CBG-MEB)
Novel Food Unit
P.O. Box 8275
3503 RG Utrecht, the Netherlands
Email: novelfoods@cbg-meb.nl
Website: https://english.cbg-meb.nl/

D. Fortified Foods
European Parliament and Council Regulation 1925/2006 established an EU-wide regulatory framework for the addition of vitamins and mineral and of certain other substances such as herbal extracts to foods. It

lists the vitamins and minerals that may be added to foods and sets criteria for setting maximum and minimum levels.

Maximum permitted levels of vitamins and minerals that are not yet harmonized, are still subject to Member State national rules. In the Netherlands, these national rules are regulated in the Dutch Decision Warenwetbesluit toevoeging micro-voedingsstoffen aan levensmiddelen. The competent authority in the Netherlands is the Ministry of Public Health, Welfare, and Sport.

F. Food Supplements

Regulation (EC) No 999/2001 has been amended by Commission Implementing Decision 2016/1196. As a result, Dutch import requirements changed. U.S. manufacturers of gelatin capsules containing fish oil who wish to export to the Netherlands need, in addition to a fishery certificate issued by U.S. Department of Commerce's National Oceanic and Atmospheric Administration (NOAA), a TSE attestation per Annex V to Regulation (EC) No 999/2001.

U.S. exporters of whey protein supplements should work with their importers to determine whether their product should be accompanied by a certificate for processed dairy products or one for composite products. For more information see GAIN report "Certification and Labeling of EU Whey Protein Supplements." Marketing food supplements in the EU is a very complex issue. GAIN report "Exporting Food Supplements to the EU" provides detailed information on marketing food supplements in the EU.

G. Irradiated Foodstuffs

Harmonization of EU rules on food irradiation has been slow and only a few products have so far received EU-wide approval. Until the EU positive list is expanded, national authorizations continue to apply. When the requirements in the Dutch Warenwetbesluit Doorstraalde Waren are met, it is possible to import irradiated food products from the United States into the Netherlands. The main requirements are that the treatment must have taken place at an EU-approved facility and that each shipment must include the name and address of this approved facility. The competent authority in the Netherlands is the Ministry of Public Health, Welfare, and Sport.

In English:	**In Dutch:**
If products treated with ionizing radiation, are sold, the words 'irradiated' or 'treated with ionizing radiation' shall appear on the label.	In the Netherlands the label should mention 'doorstraald,' 'door straling behandeld,' or 'met ioniserende straling behandeld.'

J. Vegetarian and Vegan Foods, and Plant-Based Meat and/or Dairy Alternatives

The Food Information to Consumers (FIC) regulation 1169/2011 requires the European Commission to set out rules for the voluntary labeling of foods as "suitable for vegetarians and vegans." To date, the Commission has not adopted an EU-harmonized definition of the terms "vegetarian" and "vegan." In the absence of EU-harmonized rules, many food companies have started using the "European V-label," a labeling scheme launched by umbrella organization the European Vegetarian Union (EVU). For more information see EVU's website at http://v-label.eu/about-v-label.

In July 2017, the European Court of Justice (ECJ) ruled that plant-based products cannot be labeled with dairy names such as "cheese," "butter" or "milk". The ECJ based its ruling on Regulation 1308/2013

setting out definitions and designations that may only be used for the marketing of dairy products. A list of exceptions for non-dairy products that may be labeled with reserved dairy names was established by Commission Decision 2010/791. For more information, please see GAIN Report "European Court Prohibits Use of Dairy Names for Non-Dairy Products."

Section VIII. Trademarks, Brand Names, and Intellectual Property Rights

A. Trademarks

The Netherlands' Office for Intellectual Property is the official government body responsible for granting patents, designs, trademarks, and copyright. Exporters wanting to register trademarks/brand names are advised to contact:

The Office for Intellectual Property
P.O. Box 90404, 2509 LK The Hague, the Netherlands
Phone: +31-70-349-1111
Website: https://www.boip.int/en

More detailed information on trademarks can be found here.

Section IX. Import Procedures

C. Import Duties

Goods are only released after payment of the import duty and other taxes that may be due. Duties payable on goods imported into the EU may include:

- Import duty (expressed as ad valorem tariffs or specific tariffs per unit weight/volume/number of pieces) – EU harmonized
- Additional duties on flour and sugar (processed products) – EU harmonized
- Entry price (fruit and vegetables) – EU harmonized
- Environmental taxes - not harmonized
- Inspection fees - not harmonized
- Value Added Tax (VAT) - not harmonized
- Excise duties (alcohol and tobacco) - not harmonized

A list of VAT rates applicable in the different Member States can be found at:
https://europa.eu/youreurope/business/taxation/vat/vat-rules-rates/index_en.htm.

Excise Duty for Alcoholic Products

Since February 13, 2023, Directive (EU) 2020/262 replaced EU Directive 2008/118. The text sets out common definitions of alcoholic products that are subject to excise duty and ensures that all Member States treat the same products in the same way. It outlines general arrangements for goods subject to excise duty, including those around production, storage, and movement of excise goods across EU territory. The excise legislation also establishes the minimum rates of tax that must be applied for each category, but Member States can decide to set rates at a higher level. As of February 13, 2023, all excise duty transactions in the EU also became fully electronic. The new Directive increases the threshold for lower strength beer that can benefit from reduced excise duty rates. It extends the special regime of reduced excise duty rates for small beer and ethyl alcohol producers to producers of other fermented

beverages, such as cider. Directive 2020/1151 also sets out the conditions for application of the exemption from excise duty rules for denatured alcohol, used for example in cleaning products. More information on excise duties for alcohol can be found on the Commission's website. A list of excise duties applicable on alcoholic beverages can be found at: https://taxation-customs.ec.europa.eu/taxation-1/excise-duties/excise-duty-alcohol_en.

Animal and plant products are brought in from countries all over the world into the EU. To prevent the introduction of animal diseases and pests, and to protect the market from public health risks, the European Commission set out detailed regulations. On this basis, the Dutch NVWA performs checks on: **Live Animals** (such as horses, chickens, and ornamental fish) and products of animal origin (such as meat, fish, wildlife, and animal feed): More detailed information on the import procedures for animals and products of animal origin can be found on the following websites: https://english.nvwa.nl/topics/themes/animal-health and https://www.nvwa.nl/onderwerpen/import-van-dieren-en-producten-van-dierlijke-oorsprong.

Food Stuffs (such as vegetables, dried fruits, spices, nuts, and seeds): More detailed information on the import procedures for food stuffs can be found on the following websites: https://english.nvwa.nl/topics/themes/food-safety and https://www.nvwa.nl/onderwerpen/import-van-levensmiddelen-en-consumentenproducten.

Plant Products: Veterinary checks are applicable to some plant products, especially hay and straw. These products may only be imported from certain countries. More detailed information on the import procedures for plant products can be found on the following websites: https://english.nvwa.nl/topics/themes/plant-health and https://www.nvwa.nl/onderwerpen/import-planten-groenten-fruit-plantaardige-producten.

The CITES regulations (CITES: Convention on International Trade in Endangered Species of wild flora and fauna) are, in addition to the national and EU legislation, applicable on the import of live animals, animal products, food, and plant products into the Netherlands.

Section X. Trade Facilitation

A. Advance Ruling

In the Netherlands, it is possible to obtain Binding Tariff Information (BTI) by contacting the Tax Office and completing the application form (in Dutch). This service is especially advisable for more complex food products, as it involves closer consideration of the product's composite ingredients and is legally binding. The BTI is valid for three years. With a BTI, both the U.S. exporter and the Dutch importer know how the goods are classified and what documentation is required. As of October 1, 2019, business operators shall introduce all new applications electronically. More information is available online on the EC's website.

Tax Office
Belastingdienst Douane Breda
Landelijk Tariefinlichting Team
PO Box 3070, 6401 DN, Heerlen, the Netherlands

C. Electronic Certificates
The Official Controls Regulation (OCR - Regulation (EU) 2017/625) provides the legal basis for the general EU acceptance of electronic certificates using the EU's Integrated Management System for Official Controls (IMSOC). The United States issues electronic certificates for some product groups, e.g. almonds and organic products.

E. Average Release Time for Products - Common Delays
An overview of checks that can be performed at the Border Control Posts (BCPs) in the Netherlands can be found online at: https://www.nvwa.nl/onderwerpen/import-van-levensmiddelen-en-consumentenproducten/documenten/import/diversen/nvwa-import-levensm-diervoeder-productveiligheid/2016m/aangewezen-controle-locaties.

Documentary Check: This is an examination of the original required documents that accompany the consignment based on model certificates according to EU legislation. The documentary check is carried out by Customs, based on an agreement between the Ministry of Agriculture, Nature, and Food Quality and the Ministry of Finance.

Identity Check: This is to ascertain that the products correspond to the information given in the accompanying certificates or documents. All veterinary goods undergo an identity check and this check is conducted by comparing the seal number of the container with the seal number mentioned on the Health Certificate. If no seal number is mentioned on the Health Certificate, the veterinary authorities will need to open the shipment to conduct the identity check.

Physical Check: This is a check on the product itself, to verify compliance with the food or feed law.

If the NVWA decides to detain a shipment, it will produce an official notification which will be sent to the freight forwarder. This notification will mention the reason why this shipment was detained and what needs to be done in order to release it. If the NVWA **plans to reject** a shipment, it will draw up this notification; if the NVWA **has decided to reject** a shipment it will draw up this notification. Additional information on the BCP procedure can be found online here.

Appendix I. Government Regulatory Key Agency Contacts

Ministry of Agriculture, Nature, and Food Quality
P.O. Box 20401, 2500 EK The Hague, the Netherlands
Website: https://www.rijksoverheid.nl/ministeries/ministerie-van-landbouw-natuur-en-voedselkwaliteit

Ministry of Finance
P.O. Box 20201, 2500 EE The Hague, the Netherlands
Website: https://www.rijksoverheid.nl/ministeries/ministerie-van-financien

Ministry of Health, Welfare, and Sport
Department for Nutrition, Health Protection and Prevention
Team Food Safety
P.O. Box 20350, 2500 EJ The Hague, the Netherlands
E-mail: dienstpostbusVGP-secretariaat@minvws.nl
Website: https://www.rijksoverheid.nl/ministeries/ministerie-van-volksgezondheid-welzijn-en-sport

The Netherlands Food and Consumer Product Safety Authority (NVWA)
PO Box 43006, 3540 AA Utrecht, the Netherlands
Email: info@nvwa.nl
Website: https://english.nvwa.nl/

Appendix II. Other Import Specialist Contacts

There are no other import specialist contacts.

For more information, please contact:
USDA's Foreign Agricultural Service (FAS) The Hague
John Adams Park 1, 2244 BZ Wassenaar, the Netherlands
+31 70 3102 299
agthehague@usda.gov

Attachments:

No Attachments