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Market Brief - Product

The Netherlands : Health, Dietetic and Functional Food in the Benelux

The Hague [NL1], NL

BACKGROUND TO THE REGION

EUROPEAN UNION

Since its foundation, the EU has grown from its original six members to 15 member states. These are: Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Luxembourg, Italy, Portugal, Spain, Sweden, the Netherlands and the United Kingdom.
A major objective of the European Union is to create a single market. Harmonization of legislation is an important component of the single market. The legislation is made up of regulations and directives. Regulations must be adopted by each Member State while directives must be transposed into each member state's own national legislation. The harmonization of food legislation is not yet completed and this means that exporters into Europe always have to check their product formulation and labeling for compliance with national legislation in the member state they are considering exporting to. Also, when exporting to Europe you will have to realize that despite the cooperation within the European Union, the member countries remain very different, e.g. languages, ways of doing business, culture, taste, etc.

BENELUX

Belgium (capital: Brussels), the Netherlands (capital: Amsterdam) and Luxembourg (capital: Luxembourg city) are three independent European countries, situated in the northwestern part of Europe. All three countries are member states of the European Union and they have a superficial cooperation in the so- called Benelux. This Benelux may be seen as a predecessor of the European Community that was founded in 1957. The name Benelux is nowadays also often used as a geographic indication. The cooperation between Belgium and Luxembourg is somewhat deeper because these two countries have a monetary union. All three countries are monarchies with a parliamentary democracy. Belgium is a federation consisting of three parts: Flanders (Dutch speaking), Wallonia (French speaking) and the Brussels region.
Until the introduction of the Euro, the new currency for the European Union which is expected to be in place in 2002, the Benelux countries will use their own currencies: the Dutch Guilder, the Belgian Franc and the Luxembourg Franc. In this market brief the values as of January 15th , 1998 are used: 1 Hfl = 0.487 US $ and 1 Bfr / 1 LFr = 0.0263 US $.
The countries have a legal system of their own which is partly harmonized within the regulations of the European Union.

Europeans speak many different languages. The people in the Netherlands speak Dutch. Many Dutch also speak one or more other languages, e.g. English, German or French. Belgium has formally three official languages: In the North and West of the country (this part is called Flanders) Flemish is the mother tongue, a Dutch dialect. In the south and east people speak French. In the east there is a small part of the country where German is the official language. The Luxembourg population speaks a dialect which is a mixture of the two official languages in this small country: French and German. The Benelux is no homogeneous block, especially as regards cooking traditions, buying patterns etc.

Success in the Netherlands is no guarantee for success in Belgium/Luxembourg, and vice versa.

BELGIUM AND LUXEMBOURG

Demographic Characteristics

The total population of Belgium is 10.2 mln persons. There are 331 Belgians per km2. Of the 4.2 mln households, 1.1 mln are single persons. This number is expected to grow due to population aging, children leaving the home earlier and increasing divorce levels. Average household size is 2.5 persons. The largest cities are Brussels (1 mln inhabitants), Antwerp (500,000) and Gent, Charleroi, Liege (all approximately 200,000). Brussels is also the capital of the European Union.
Luxembourg is a mini-state (Duchy) with about 500,000 inhabitants, most of whom live in and around Luxembourg City.

Economic Developments

The Belgian economy grew 1.6% in 1996. However, disposable income actually decreased by 0.6%. Unemployment is a major problem, with 12% of the work force out of a job. Inflation is increasing slightly, now at around 2.1%.

The percentage of disposable income spent on food has continued to fall, from 23.7% in 1975 down to 16.3% in 1995. However, total foods expenditure grew by 29% between 1988 and 1995.

Belgian Retail Structure

Smaller retailers have declined drastically. (From 16,668 stores in 1980 down to 10,325 stores in 1996.)
Winners have been the large supermarket chains dominated by GIB (511 stores), Delhaize 'Le Lion' (243 stores), Louis Delhaize (833 stores) and Colruyt (132 stores).
The continued growth of discount stores, such as Aldi, has also been remarkable, with the growth of their share between 1980 and 1996 measured at 77% (source: Distributie Vandaag).
In **Luxembourg**, the most important retailers are Match (13 stores, 40% share) and Cactus (16 stores, 40% share). French retailer Auchan is developing a presence in Luxembourg.
French retailers, such as the very aggressive Intermarché, are expected to increase their presence strongly throughout Belgium and Luxembourg

THE NETHERLANDS

Demographic Characteristics

The total population of the Netherlands is 15.5 mln persons. It is a country with a very high population density, 455 inhabitants per km2. The western part of the Netherlands with the cities of Amsterdam, Rotterdam, The Hague and Utrecht can be seen as one urban region.

The most important demographic trends in the Netherlands are:

- þ The population will grow steadily towards 17.6 mln in 2035
- þ Average household size is becoming smaller (43% 1 or 2 persons households)
- þ More elderly people (13% older than 65)
- þ Percentage of people with high level education (university/technical college) is growing (20% in 1980, 30% in 1996).

Economic Development

The Dutch economy is flourishing. The growth of national income has been 2.5 to 3% per year since 1994. Average buying power has been growing since 1991 at slightly less than 1% per year. Inflation has been at a level of approximately 2.5% since 1993. Private consumption grew in 1995 and 1996 by about 2%. Unemployment is decreasing so fast that there are emerging concerns that the economy may overheat.

In 1985 42% of consumer expenditure was spent via retail. In 1994 this had fallen to 36%. Nevertheless in the same period total sales in food grew from $ US 25.9 bln to $ US 30.3 bln.

Dutch Retail Structure

Holland has a high density of supermarkets with relatively small floor space. There are only a few hypermarkets or superstores. The Dutch supermarket sector is dominated by Albert Heijn (640 stores) with a market share of 27.2%. The Albert Heijn holding company, Ahold, also holds a majority stake in Schuitema n.v. After a period of concentration, 98% of the market is now in the hands of 6 major buying groups. However, members of these buying groups do retain some buying-decision making authority.

Key Findings

Functional foods and enriched foods are growing strongly due to:
liberalization of laws related to food enrichment and health claims;
committed efforts by European and Japanese companies to develop this sector;
supermarkets are now prepared to merchandise health food and special diet food throughout the store next to regular products instead of in less noticeable health food block presentations;
however, please be advised that government regulations differ between EU countries. Some European regulations are restrictive in comparison with the United States.

Definitions

We have used the following basic definitions for this market brief:

Health Food
All food products with a health claim.
Functional Food
Food products developed to have a specific positive influence on health; mostly prevention of future illness, treatment of illness or enhancing some physical capability.
Enriched Food
Where ingredients such as vitamins and minerals are added to normal food products in order to have a specific benefit to health.
Special Diet Food
Food products in which typically used ingredients are reduced or eliminated. For example sugar free, low salt and gluten free products.
Weight Loss Products
Special diet food products aimed at aiding weight loss, mostly by using low calorie ingredients.
Energy and Sports Food
Functional food products, mostly drinks or bars, to be used before or after physical effort, e.g. with added glucose etc.

Sugar Free

In the Netherlands this product group is becoming smaller. Medical doctors now permit diabetes patients to use food with sugar as long as they keep an eye on their calorie intake. The use of food with a low glycemic index is growing. In Belgium, however, the sugar free product group, dominated by Cereal, is still relevant. An average Delhaize supermarket for example has 5 shelves of sugar free products.
Artificial sweeteners form a separate market. Important brands are Canderel (NutraSweet), Natrena (Bayer) and Hermesetas (Hermes). Market size is estimated in Belgium at US $ 10 mln (market leader Canderel) and in the Netherlands at US $ 50 mln (market leaders Canderel and Natrena).

Market Size

In 1994 Frost & Sullivan made forecasts for the total (OTC) market of Activity foods and sports drinks, artificial sweeteners, diabetic and dietetic foods and slimming Foods. (Excluded are sales on doctors prescription.) For Belgium in 1998 this market is estimated at US $ 55 mln. For the Netherlands the market size in 1998 is estimated at US $ 116 mln. These forecasts are probably too conservative because of the growth in energy drinks in the last few years.

Distribution Channels

The Netherlands

Most supermarkets have a health food section. The leading brands are Zonnatura, Cereal and

Reforma. Special diet foods and weight loss products are also merchandised in a block presentation along with health Foods. Functional Foods are mostly found in the dairy product group. Enriched Foods can be found throughout the supermarket assortment, such as in the dairy and cereals groups. Energy drinks are typically found in the drinks product group.
Apart from the supermarket channel the following specialty shop types are relevant: natural food shop, health food shop, drugstore and pharmacies.
In natural food shops ('natuurvoedingswinkels') (about 250 in the Netherlands) some health food and also special diet food items can be found. Although we do not reckon organic food to be part of health food, we must be aware of many consumers buying organic food not only driven by environmental arguments but also for the benefit of their own health.
The health food shops ('reformwinkels') (also about 250 in the Netherlands) are the real specialists in these product groups. They carry a wide and deep assortment of health food in general and special diet food. Also, they often sell organic food products.
One wholesale company (Natudis, Harderwijk) dominates the category management and physical distribution in the health food shops and natural food shops. Private labels of this wholesale company, such as Natufood, MolenAartje, Vetara, Ekoland and VNR are leading brands in Dutch specialty shops. The retail management of the natural food franchise chains Natuurwinkel (40 shops) and Gimsel (30 shops) is also located at the Natudis head office, as is the management of the voluntary chain in health food, VNR (180 members).
The total sales of natural food and health food shops is estimated at US $220 mln.
There are many (about 3300) small sized drugstores in the Netherlands. Most of them carry a small assortment of special diet foods, esp. weight loss products. About 100 drugstores have a more complete assortment in health food.
Dutch pharmacies (about 1500 shops) only have a small assortment in special diet foods.
"The consumer in Holland is making a choice for healthy and tasty instead of healthy or tasty" (spokesman Campina Melkunie)

Belgium and Luxembourg

Compared with the Netherlands the supermarkets (often hyper markets) in Belgium and Luxembourg have a far larger floor surface. The number of items in the health food segment is often twice or three times as large as in Dutch supermarkets. The brand Cereal owned by Novartis (the new company name of Sandoz Nutrition) dominates the health food assortment. Like in the Netherlands, functional foods and enriched foods can be found throughout the supermarket assortment.
The specialty shop segment is less developed in comparison with the Netherlands. The number of natural food shops and especially health food shops is smaller than in the Netherlands. Drugstores in Belgium and Luxembourg are more oriented towards cosmetics.
Pharmacies in these countries on the other hand partly fulfill the role that drugstores in the Netherlands have. Also the number of products that legally can be sold only by pharmacies, e.g. in diabetic foods and slimming methods, is far higher than in the Netherlands. Therefore the total number of pharmacies in Belgium and Luxembourg is far higher, with about 6000 outlets.
Estimates are that there are 150 relevant organic food shops and 100 relevant health food shops in these two countries. Besides these there are many small mom-and-pop stores. Examples of important

specialty shop brands are LIMA, Provamel, Morga, Tartex.

"Belgians have a more Bourgundian mentality (food is pleasure) than the Dutch. That's why in Belgium you will find less serious health food importers than in the Netherlands".
a Belgian importer)

The Yakult Case

In 1993 the Dutch market for functional food was transformed by the brilliantly conceived and executed market entry of Japanese company, Yakult. This manufacturer sells a broad range of products door to door in Japan. In the Netherlands it sells only one product from supermarket shelves. The product is packed in small 65 ml bottles (nickname 'the tiny Yakult') in a multi pack of 7 (one bottle for every day of the week). The product is a fermented dairy drink which contains the active bacteria Lactobacillus casei Shirota, claimed to reinforce the intestinal flora of consumers to such an extent that it helps make them resistant to sickness. This type of functional food is also called Probiotics. So confident were the Yakult organization in their approach that they built a greenfield factory site on the polder in Almere. Capacity has recently been increased from 720,000 bottles a week at the start up to 1,2 million bottles a day (!!). Extensive PR and sponsoring activities have been supported by strong above the line advertising along the lines of: 'start the day properly by drinking a Yakult'. From the Dutch bridgehead, Yakult has meanwhile started in 1995 'exporting' to Belgium, Luxembourg, UK (London region) and the German state of Nordrhein-Westfalen

Competition in Probiotics

The powerful Dutch dairy cooperative Campina Melkunie responded to the Yakult success with a pre-emptive strike, launching VIFIT, a product containing Lactobacillus caseï Goldin and Gorbach with L. acidophilus, B.bifidum. This product is also claimed to increase resistance to sickness, but is made in the more traditional product forms of drinking yogurt. In 1996 Campina Melkunie introduced a second functional yogurt brand, FYSIQ, which claimed to actively reduce cholesterol levels. The competitive battle in this sector is now between YAKULT and Campina Melkunie (brands VIFIT and FYSIQ) and according to industry sources both companies have about 50% of the market. The market for probiotic dairy is estimated at Hfl 65 million in 1997.
Danone, the French dairy giant, also introduced a cholesterol lowering product, ACTIMEL Cholesterol Control, that has failed on the Dutch market because of a retailer decision that there should be no heavy market fragmentation. Also Chambourcy LC1 of Nestle failed in Holland. In Belgium and Luxembourg Yakult and Danone's ACTIMEL have succeeded in holding distribution. Campina Melkunie's effort with VIFIT seems to be struggling in this market. In Luxembourg the cheaper probiotic yogurt BAUER has a broad distribution.

Enriched Food in Belgium

During the period 1991 till 1996 555 food products are registered by the Belgian authorities as enriched food.

The enriched foods in Belgium are in the following categories:

Sport food	23%
Baby food	9%
Breakfast cereals	16%
Lemonade nectars	16.5%
Sweets	8%
Confectionery, biscuits	4.5%
Milk products	4.5%

The success of low calory products depends on the technical ability to strike the right balance between low fat and low sugar content whilst retaining the desired taste and product consistency

The Montignac Rage in Weight Loss

In the eighties a French businessman Michel Montignac developed a special interest in how to keep his weight down whilst regularly having copious business lunches and dinners. On the basis of literature he developed a theory. The books he started writing were very successful at first in France and later also in Belgium and The Netherlands. In the early nineties Michel Montignac designed a range of specialty foods of high (delicatessen) quality foods. Some of the high priced products are also organic. The products are sold via health food shops and delicatessen shops. Especially in the Netherlands these products became a major success in 1997. The Montignac slimming method has become very well known and is praised for it's combination of slimming with a pleasant lifestyle. Other slimming products, like Gerlinea and Weightcare suffer from this success. At this moment the Montignac method and products are also being introduced into Germany and the UK.

Most Important Supermarket Health Food Trademarks

The Netherlands	**Belgium**
Zonnatura (Nutricia)	Cereal
Reforma (Novartis)	Biover (food supplements)

The Netherlands	**Belgium**
Cereal (Novartis)	Reforma
Weightcare	Zonnatura
Gerlinea (Novartis)	Gerlinea
Ringers chocolate	Jorg (Distriborg F)
	Ligne
	Juvamine Minceur

"Accumulating research data suggests that many of the degenerative diseases prevalent in western societies are preventable. In a pace never seen before diet-disease links are unraveled, opening new avenues for disease prevention. The concept of functional foods enables food technologists to develop new products with enhanced nutritional properties for the benefit of consumers."
(Max Blum, Hoffmann-La Roche)

Differences between Belgium and Netherlands

- The Dutch population appears to be more open to trends and new food fashions.
- Products originating from France have a better track record in Belgium than in Holland.
- Specialty shops tent to be run by more professional retailers in the Netherlands.
- Belgians spend more on delicacies; the country has a strong culinary tradition
- Bi-lingual labels in Belgium
- Price level in Belgium is some what higher than in the Netherlands

Delhaize Merchandising

At the Belgian retailer Delhaize a very clear merchandising policy is used for this complex product group. By the use of shelf stickers in different colors the following sub-segments are indicated: vitality, low salt, cholesterol, low calorie sugar free, natural food and organic food. This merchandising appears to be more clear for consumers than the trademark merchandising at for example GB and Albert Heijn. Delhaize also gives most space to health food and also has in

Belgium the most active policy in regard to organic food.

Sport and Energy drinks

The sales of sport drinks (soft drinks with added glucose or other energy sources) in the Netherlands exploded in 1996. In that year it was the fastest growing product group in the Dutch supermarkets with 66,7%. Market leader in the Dutch supermarkets is Extran (Nutricia) with a share of 45% in 1996. The attractiveness of the product group in supermarkets lies in the fact that the products are relatively new (no substitution) and that the shop margin is about 3 times higher than the margin on other soft drinks.

Important impulse for this product group came from the so called energy drinks or power drinks. The most important brands in the Netherlands are: Red Bull, Black Booster and Bullit. Red Bull, the power drink originating from Austria has realized an enormous success in Germany. Big funds were spent on advertising, sponsoring and sampling. The market share in energy drinks in Germany was in 1996 60% and in the total market of sports drinks Red Bull was also market leader with 21.5%.The brand awareness is 75%.Also in the Netherlands this brand is the market leader in energy drinks. Second-best is Black Booster. Since the adaptation of the law on ingredients in the Netherlands in 1996, the recipe has changed. Black Booster has now a higher level of caffeine, glucuronolacton and taurine.
Besides the supermarkets, the gas stations and sport clubs are important distribution channels for energy drinks.

Sport and energy drinks at GB

In comparison with the other Belgian supermarkets, a remarkably strong shelf position is held by Aquarius. Also the GB private label sports drink holds a prominent position.

Brands in Belgian supermarkets:	**In Dutch supermarkets:**
Extran (Nutricia)	AA Drink (Raak / Donill UK)
Isostar (Novartis)	Isostar
Aquarius (Coca Cola)	Dextro Energy
Gatorade (Quaker Oats)	Extran
Dextro Energy (CPC)	Aquarius
Red Bull	Red Bull
Bullit	Black Booster
Eger	

Brands in Belgian supermarkets:	**In Dutch supermarkets:**
Black Booster	

Food Enrichment

Originally, food enrichment was used as method for prevention or correction of a proved shortage in one or more nutrients in a part of the population. Examples are vitamin A and D, folic acid, iron, iodine and fluoride. In the Netherlands in the beginning of the 20^{th} century iodine was added to table salt. In Japan the government pushed at the beginning of the eighties the development of functional foods. Research by Leatherhead (1995) has shown that consumers in Europe know the benefits of vitamin C, multiple unsaturated fats, calcium, vitamin E, fibers, fish oil and vitamin A.

Government Regulations Concerning Addition of Micro Nutrients

There are important differences in regulations between European countries:
Belgium and Luxembourg have a liberal regulation on this point as do the UK, Ireland, Spain and Austria. Norway and Denmark have a restrictive policy on food enrichment. After a long period of restriction, the Dutch regulations have become more liberal in 1996. Within the European Union since 1995 a (scientific) SCOOP Task Group has been working on harmonization of the regulations in the European countries. In 1997 a official discussion paper is published by the European Commission and it is expected that in 1998 discussions will be continued at the level of the Commission.

In the **Dutch regulations**, the terms substitution (of existing natural products), recovering (of losses during the production process) and enrichment (addition to a level that is higher than the natural level) are important. In the Netherlands it is now permitted to add micro nutrients to food products. The Government has published a list with the permitted micro nutrients that includes most important vitamins and minerals. The addition of iodine, fluoride and amino acids is not allowed. The vitamins A and D, folic acid and the minerals selenium, copper and zinc can only be used for substitution and recovering. Enrichment with these micro nutrients is not allowed. When vitamins and minerals are added the total amount must be between 15% and 100% of RDA (recommended daily intake). Within these regulations there are many other more specific rules concerning the labeling, application for permission to market a product and exceptions.

In Belgium vitamins and minerals can be added to all food products. Minimum and maximum levels are defined and application for permission to enter the market is obliged. The application procedure leads to assignment of a so called ‘NUT nummer’ which has to be printed upon the label. Of the three Benelux countries Luxembourg has the most liberal policy on food enrichment. There is a general permission for food enrichment.

Health Claims on Packaging

In the US it is allowed (dependent on Food and Drug Administration judgment) to claim on a packaging that, for example, the risk of heart diseases can be reduced by eating the product. This is not allowed in the Netherlands: all medical claims are forbidden. Medical claims are claims referring to illness (prevention, treatment or healing). Health claims are not forbidden in the Netherlands. The problem is that Dutch law ('Warenwet') on this point is not clear on the distinction between health claims and medical claims. The health claim becomes a medical claim when there is a reference to a disease. At present, a code of conduct on this subject is being worked out. This code concentrates on the procedures concerning the scientific proof of claims. This proof is an obligation for the food manufacturers using a health claim.

Opportunities in Health, Dietetic and Functional Food

There are opportunities for unique, added value concepts in almost all product categories.
In particular:
- Sports drinks is a market which is currently booming
- Weight loss concepts- if supported by strong PR, advertising and consumer information support, can succeed in the Benelux (see success of Montignac)
- Functional products can achieve a place in the market if they receive sufficient support to support the claim made.

Important Food Fairs

ROKA, Utrecht, Netherlands (food)	February 20-23, 2000	tel: + 31 30 295 59 11 fax: + 31 30 294 03 79
Tavola ,Kortrijk, Belgium (food and delicacies)	March 19-21, 2000	tel: + 32 56 21 55 51 fax: + 32 . 56 21 79 30
World of Private Label, Amsterdam, the Netherlands	May 18-19, 1999	tel: + 31 20 575 30 32 fax: + 31 20 575 30 93
Vegetarian Food Fair, London, UK	October 27-28, 1999	tel: + 44 1494714800 fax: + 44 1494714806
Varena, Houten, Netherlands (health food)	September 28, 1999	tel: + 31 348 419 771 fax: + 31 348 421 801
SIAL, Paris, France (food)	October 22-26, 2000	tel: + 33 149 68 54 99 fax: + 33 147 31 37 75
Biofach, Nürnberg, Germany (organic products)	February 18- 21, 1999	tel: + 49 9171 961 00 fax: + 49 9171 4016
Dietexpo, Paris, France (health food)	October 16-18, 1999	tel: + 33 1 41 90 4747 fax: + 33 1 41 90 4700

ROKA, Utrecht, Netherlands (food)	February 20-23, 2000	tel: + 31 30 295 59 11 fax: + 31 30 294 03 79
Anuga, Köln, Germany (food)	April 11-15, 2000	tel: + 49 221 82 10 fax: + 49 821 34 10

Food Law

Labeling Requirements

In general labeling must not be misleading. The following information must be on the label:

- the name of the product
- list of ingredients in descending order of weight
- net quantity in metric units (suggested, not yet required)
- the date of minimum shelf life
- special storage conditions or conditions of use
- the name of the 'sender'
- instructions for use (if necessary for appropriate use)

Many manufacturers also provide nutritional values on their packaging. This is obligatory when a nutritional claim is used on the label.
There are specific, detailed regulation for all of the points made above. These regulations may differ from country to country within the EU and should be studied before finalizing packaging.
All the above mentioned information must be given in the language or the languages of the region in which the product is to be sold. This means that in Belgium all packaging must be in both French and Flemish (Dutch).

Other Food law

Besides the labeling requirements, there are also regulations regarding inspection and sampling, foods-additives, flavorings, pesticides and other contaminants, control and hygiene, radioactive contamination, products in contact with foodstuffs, provenance and origin and packaging and packaging waste. As mentioned before, these regulations are only partly harmonized within the EU. Most importers are well informed about these subjects.

Short list importers US food in Belgium

˜	**Bisschops Verachter**	
	Mr. M. van Halder	tel +32 3 877 22 60
	Oudestraat 5,9630 Aartselaar	fax +32 3 877 23 67
˜	**Delby's n.v**	
	Mr. Ph. Lambert	tel +32 3 870 97 40
	Kontichsesteenweg 38, 9630 Aartselaar	fax +32 3 870 97 41
˜	**Pietercil Resta**	
	Mr. M. van Deun	tel +32 2 582 29 58
	Industrielaan 24, 1740 Ternat	fax +32 2 582 29 63
˜	**Van Hove bvba**	
	Mr. R. van Hove	tel +32 3 480 68 25
	Industriestraat 14, 2500 Lier	fax +32 3 480 69 05
˜	**Zenobia**	
	Mr. P. Cosse	tel +32 10 22 23 94
	Rue du grand Cortil 17, 1300 Wavre	fax + 32 10 222 799

Short list importers US food in the Netherlands

˜	**American Food Service b.v.**	
	Mr. G. Chin-A-Kwie	tel +31 30 261 36 04
	Gageldijk 2, 3602 AG Maarssen	fax +31 30 261 36 24
˜	**Boas b.v.**	

	Mr. Th. Van Ham	tel +31 79 344 26 00
	Postbus 340, 2700 AH Zoetermeer	fax +31 79 342 17 22
˜	**Felix Cohen b.v.**	
	Mr. F. Bertens	tel +31 162 68 41 20
	Postbus 50, 4920 AB Made	fax +31 1626 8 65 36
˜	**GranFood b.v.**	
	Mr. O. Brokke	tel +31 70 381 50 07
	Postbus 19045, 2500 CA Den Haag	fax +31 70 385 02 59
˜	**Pietercil Barends b.v.**	
	Mr. G.W. Rijsdijk	tel +31 79 344 11 00
	Postbus 273, 2700 AG Zoetermeer	fax +31 79 342 08 31
˜	**Sunshine Food b.v.**	
	Mr. B. Boerema	tel +31 33 46 590 75
	Vanadiumweg 15, 3812 PX Amersfoort	fax +31 33 46 51 449

Short list importers health food in Belgium

˜	**Hagor (Distriborg)**	
	G. Cosijns	tel +32 16 62 07 11
	Ambachtenstraat 4, 3210 Lubek	fax +32 16 62 14 21

˜	**Hygiena**	
	Mr. J. Muyldermans	tel +32 3 776 34 61
	Oost Jachtpark 3, 9100 Sint Niklaas	fax + 32 3 778 14 13
˜	**Nonkels Reformwaren**	
	Mr. P. Woitrin	tel +32 50 71 38 11
	Industrielaan, 9990 Maldegem	fax + 32 50 71 60 67
˜	**Revogan**	
	Mr. X. de Pannemaeker	tel +32 9 280 90 60
	Landegemstraat 1, 9031 Drongen	fax + 32 9 282 98 73

Short list importers health food in the Netherlands

˜	**Madal Bal b.v.**	
	Mr. W. Gerritsen	tel +31 70 362 48 50
	Cort van der Lindenstraat 17, 2288 EV Rijswijk	fax +31 70 413 70 71
˜	**Natuproducts b.v.**	
	H. Meijer	tel +31 341 46 42 11
	Postbus 376, 3840 AJ Harderwijk	fax +31 341 431 589
˜	**Terrasana b.v.**	
	Mr. K. Barnard	tel +31 172 50 33 44
	Waaier 10, 2451 VV Leimuiden	fax +32 172 50 33 55
˜	**L.P. van den Boogaard b.v.**	
	Mr. J. van den Boogaard	tel +31 413 256 700
	Postbus 479, 5400 AL Uden	fax +31 413 256 156

Tariff Regulations and Requirements for US Exporters

The EU common customs tariff classification, import duty, VAT (Value Added Tax) and import certificates are an important but complex area for export into Europe. Import companies and transport companies with customs declaration facilities can assist you. To determine the customs tariff assessed on your product, please contact:

for the Netherlands:	**for Belgium and Luxembourg:**
Amsterdam Customs Office	Customs Office Ministry of Finance
tel + 31 20 586 75 11	tel + 32 2 210 32 86
fax +31 20 682 17 41	fax + 32 2 210 32 76
Att. Mr. J.H.F. Blom	Att. Mr. J.P. Coudur

For further information, please contact:

in Brussels (Belgium):

American Embassy	Bd du Règent-laan 27, B1000 Brussels
Ms. Elza Peeters	tel +32 2 508 2440
Office of Agricultural Affairs	fax +32 2 280 1801

in The Hague (the Netherlands):

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