



## DOING BUSINESS IN THE NETHERLANDS

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## Introduction



**CAPITAL: AMSTERDAM**



**POPULATION**

**Total Population:** 17,231,017

**Natural Increase:** 0.6%

**Density:** 511 Inhabitants/km<sup>2</sup>

**Urban Population:** 91.5%

**Population of main metropolitan areas:** Amsterdam (2,452,659); Rotterdam (1,509,373); The Hague (906,897); Utrecht (754,615); Eindhoven (700,299)

**Ethnic Origins:** The population is comprised of about 79% of people of Dutch origin, around 9% of other Western origin and around 12% of Non-Western descent (Turks, Moroccans, Surinamese, etc.). ([Statistics Netherlands](#)).

**Official Language:** Official languages: Dutch and Frisian.

**Other Languages Spoken:** Commercial languages: English, German and Spanish. In the Netherlands, the official language is Dutch. However, it is important to note the growing use of English, German and Spanish in business.

**Business Language(s):** The majority of the population speaks English, which is the most used language in trade.

**Religion:** Roman Catholic 28%, Protestants 19%, Muslim 5%, other 6%, none 42% (2015).

**National Currency:** Euro (EUR)



**COUNTRY OVERVIEW**

**Area:** 41,540 km<sup>2</sup>

**Type of State:** The Netherlands are a constitutional monarchy based on parliamentary democracy.

**Type of Economy:** High-income economy, OECD member.

An economy which is heavily based on foreign trade; third largest world exporter of agricultural and market gardening products.

**HDI\*:** 0.922/1

**HDI (World Rank):** 5/188

*Note: (\*) [The HDI](#), Human Development Index, is an Indicator Which Synthesizes Several Data Such as Life Expectancy, Level of Education, Professional Careers, Access to Culture etc.*



**TELECOMMUNICATION**

**Telephone Code:**

To call from the Netherlands, dial 00

To call the Netherlands, dial +31

**Internet Suffix:** .nl

**Computers:** 91.2 per 100 Inhabitants

**Telephone Lines:** 42.4 per 100 Inhabitants

**Internet Users:** 93.0 per 100 Inhabitants

**Access to Electricity:** 100% of the Population

## Foreign Trade in Figures

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<b>Foreign Trade Indicators</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Imports of Goods <i>(million USD)</i>	589,440	505,806	503,414	574,308	644,673
Exports of Goods <i>(million USD)</i>	672,671	567,217	569,705	652,000	723,752
Imports of Services <i>(million USD)</i>	172,714	157,116	169,458	210,609	228,539
Exports of Services <i>(million USD)</i>	194,824	178,068	179,776	216,472	240,515

Source: WTO - World Trade Organisation, 2017

[See the latest updates in the Country Profile for the Netherlands.](#)

Latest Update: December 2019

## Economic and Political Overview

### ECONOMIC OUTLINE

#### Economic Overview

The Netherlands is the sixth largest economic power in the Eurozone and the fifth largest exporter of goods. The country is very open to trade and consequently to the global economic conjuncture. For the past couple of years, the recovery in Europe has allowed the Dutch economy to grow at a dynamic pace: growth was estimated at 2.8% of GDP in 2018 driven primarily by domestic demand, but the pace of expansion is expected to ease from 2.6% and 2.3% in the next couple of years mainly due to slowing private consumption and investment (IMF).

The Dutch public finances are relatively sound: in 2018 the debt-to-GDP ratio fell to 53.1% (from 56.5% the previous year) and is expected to further decrease to 49.9% in 2019, well below the 60% threshold set by the EU as an objective for member countries. The current account was also positive (+0.2%), and this surplus is projected to increase further (0.3% in 2019 and 0.4% in 2020, as per IMF forecasts). Inflation – at 1.4% in 2018, driven by both higher energy prices and an upward pressure on wages – is expected to rise further in 2019 as the increase in the reduced VAT-tariff kicks in enters into force at the start of the year. The government is planning to increase expenditures in the education, defence and health care sectors, with a lowering of personal income tax rates planned for 2019 and 2020. The future of Brexit negotiations could also have an impact on the Dutch trade outlook, as the country is considered the most exposed to the conjuncture in Great Britain.

The Netherlands presents a very high income per capita, which is distributed in a relatively equal manner. The GDP per capita is above the EU average and was estimated at USD 52,503 in 2017 (World Bank). Unemployment rate is relatively low, at 3.9% in 2018 (after a peak of 7% in 2015) and should remain flat in the next couple of years. At the same time, the workforce expanded significantly in the first part of 2018, suggesting there is still room for solid employment growth in the short term.

Main Indicators	2017	2018	2019 (e)	2020 (e)	2021 (e)
GDP (billions USD)	833.58e	914.52e	902.36	930.99	970.52
GDP (Constant Prices, Annual % Change)	2.9e	2.6e	1.8	1.6	1.5
GDP per Capita (USD)	48,800e	53,228e	52,368	53,873	55,999
General Government Balance (in % of GDP)	1.3	0.9e	0.5	0.0	0.1
General Government Gross Debt (in % of GDP)	56.9	52.4e	49.2	47.3	45.5
Inflation Rate (%)	1.3	1.6e	2.5	1.6	1.7
Unemployment Rate (% of the Labour Force)	4.9	3.8e	3.3	3.3	3.3
Current Account (billions USD)	90.19	99.45e	88.88	88.10	89.95
Current Account (in % of GDP)	10.8	10.9e	9.8	9.5	9.3

Source: IMF – World Economic Outlook Database, Latest available data

Note: (e) Estimated Data

#### Main Sectors of Industry

The agricultural sector represents almost 1.9% of the country's GDP and employs 2.1% of the active population (World Bank, 2018). This sector produces high yields, which is due in part to the intensive farming of arable land. Nearly 60% of the production is exported, either directly or through the food industry. This makes the Netherlands the second largest exporter of agricultural products in the world (after the U.S.). The main crops exported are cereals, potatoes and horticultural products. The Netherlands is also the largest flower exporter in the world.

Industrial activity generates around 17.5% of the Dutch GDP, mainly through food-processing, the petro-chemical industry, metallurgy and the transport equipment industry. The Netherlands is also one of the largest producers and distributors of oil and natural gas. The secondary sector employs 16.3% of the workforce.

Services account for over 70.3% of national revenue and employ 81.4% of the workforce. The services sector is focused mainly on transportation, distribution, logistics, banking and insurance, water engineering and new technologies. The country is also Europe's leading service provider in ocean freight, which is not surprising as its economy largely depends upon exports.

<b>Breakdown of Economic Activity By Sector</b>	<b>Agriculture</b>	<b>Industry</b>	<b>Services</b>
Employment By Sector <i>(in % of Total Employment)</i>	2.2	16.1	81.6
Value Added <i>(in % of GDP)</i>	1.6	17.9	70.4
Value Added <i>(Annual % Change)</i>	-2.5	3.9	3.3

Source: World Bank, Latest available data.

Learn more about [Market Analyses about the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

### Indicator of Economic Freedom

Score: 76,8/100  
 World Rank: 13  
 Regional Rank: 5

[Economic freedom in the world \(interactive map\)](#)

Source: [2019 Index of Economic Freedom, Heritage Foundation](#)

### Business environment ranking

Score: 7.78  
 World Rank: 16/82

Source: [The Economist - Business Environment Rankings 2014-2018](#)

### Country Risk

See the country [risk analysis](#) provided by [Coface](#).

### Sources of General Economic Information

Ministries [Ministry of Social Affairs and Employment](#)  
[Ministry of Economical Affairs](#)  
[Ministry of Infrastructure and the Environment](#)  
[Ministry of Finances](#)

Statistical Office	<a href="#">Central Bureau of Statistics</a>
Central Bank	<a href="#">Dutch National Bank</a>
Stock Exchange	<a href="#">Amsterdam Exchange (AEX)</a>
Other Useful Resources	<a href="#">Staten-Generaal</a> <a href="#">Tax Office</a>
Main Online Newspapers	<a href="#">Het Financiel Dagblad (only in Dutch)</a> <a href="#">NRC Handelsblad (only in Dutch)</a> <a href="#">Algemeen Dagblad (only in Dutch)</a>
Economic Portals	<a href="#">NL Agency</a>

## POLITICAL OUTLINE

Type of State	The Netherlands are a constitutional monarchy based on parliamentary democracy.
Executive Power	The Chief of State is the King ( <a href="#">website of the royal family</a> ). Following parliamentary (lower house) elections, the leader of the majority party or leader of a majority coalition is usually appointed Prime Minister (head of the Government) by the Monarch to serve a four year term. The Council of Ministers is appointed by the monarch on recommendation of the Prime Minister.
Legislative Power	Legislative power is bicameral. The parliament called States General consists of two chambers: First Chamber (upper house) and Second Chamber (lower house). The Government has the right to dissolve the parliament, either one or both of the chambers.
Main Political Parties	The Netherlands has a two-tier parliament divided into two chambers. The grand coalition currently dominates parliamentary powers and sits in the political centre: <ul style="list-style-type: none"> <li>- <a href="#">People's Party for Freedom and Democracy (VVD)</a>: centre-right, based on free market ideas, liberal</li> <li>- <a href="#">Labour Party (PvdA)</a>: centre-left, social-democratic political party</li> <li>- <a href="#">Party for Freedom (PVV)</a>: right-wing, known for hard stands on immigration</li> <li>- <a href="#">Socialist Party (SP)</a>: left-wing, extremely socialist</li> <li>- <a href="#">Christian Democratic Appeal (CDA)</a>: centre, Christian democrats</li> <li>- <a href="#">Democrats 66 (D66)</a>: centre, progressive-liberal and radical-democratic political party</li> <li>- <a href="#">ChristianUnion (CU)</a>: centre, orthodox reformed political party with centre-left ideals</li> <li>- <a href="#">Greenleft (GL)</a>: centre-left, eco-socialist and anti-capitalist political party</li> <li>- <a href="#">Party For The Animals ( PvdD)</a>: Environmentalism, Animal Rights, Soft-Euroscepticism</li> <li>- <a href="#">50 Plus ( 50+)</a> : Pensioners Interest, Populism</li> <li>- <a href="#">Reformed Political Party (SGP)</a> : Christian Right, Social Conservatism</li> <li>- <a href="#">DENK</a> : Minority Rights , Identity Politics</li> <li>- <a href="#">Forum For Democracy</a>: National Conservatism</li> </ul>
Current Political Leaders	King: Willem-Alexander (since 30 April 2013) - hereditary Prime Minister: Mark Rutte (since 14 October 2010)
Next Election Dates	House of Representatives: 17 March 2021

## Indicator of Freedom of the Press

World Rank: 4/180

Source: [2019 World Press Freedom Index, Reporters Without Borders](#)

### **Indicator of Political Freedom**

Ranking: Free

Political Freedom: 1/7

Civil Liberties: 1/7

[Political freedom in the world \(interactive map\)](#)

Source: [Freedom in the World 2019, Freedom House](#)

Latest Update: December 2019

## Trade Profile

### FOREIGN TRADE IN FIGURES

Dutch prosperity has always been based on its international trade and the geographic location of the country makes it a European trade hub, with Rotterdam being the largest European port. With high-tech industries and services, foreign trade is one of the main pillars of the Dutch economy, representing an impressive 161.2% of GDP in 2017 (World Bank), one of the most open and outward-oriented economies in the world. The country mainly exports petroleum oils other than crude, processed foodstuff (plants, flowers, dairy products, meat, fruit and vegetables), automatic data-processing machines, medicaments and line telephony electrical apparatus. Half of the sales are re-exportations as the country plays the role of a European trade hub. Imports are led by petroleum oils, automatic data-processing machines, line telephony electrical apparatus and vehicles.

The economic surplus in the Netherlands is almost entirely due to its trade with the countries of the European Union. The country's main trade partners are Germany (21.9%), Belgium (10.3%), the United Kingdom (8.6%) and France (8%), while imports come chiefly from Germany (18.5%), Belgium (10.7%), China (9%) and the US (7.7%).

The country has a structurally positive trade balance for goods and services, which stood at USD 95.8 billion (around 11.7% of GDP for 2017; World Bank). In the same year, the country's exports of goods were worth USD 652 billion (an increase of 14% year-on-year), with imports following a similar trend, to reach USD 574.3 billion. In 2019, much of the country's international trade performance shall be influenced by the rising trading tension between the US and China, as well as by the ongoing Brexit process (the UK are one of the Netherlands' main trading partners).

<b>Foreign Trade Indicators</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
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Exports of Services ( <i>million USD</i> )	194,824	178,068	179,776	216,472	240,515
Imports of Goods and Services ( <i>Annual % Change</i> )	3.3	14.5	-2.0	6.2	3.3
Exports of Goods and Services ( <i>Annual % Change</i> )	4.5	7.4	1.7	6.5	3.7
Imports of Goods and Services ( <i>in % of GDP</i> )	69.5	75.2	69.3	72.6	73.3
Exports of Goods and Services ( <i>in % of GDP</i> )	80.6	82.7	79.5	83.4	84.3
Trade Balance ( <i>million USD</i> )	100,838	72,651	72,645	81,221	87,339
Trade Balance (Including Service) ( <i>million USD</i> )	95,412	57,713	79,957	89,578	97,492
Foreign Trade ( <i>in % of GDP</i> )	150.1	157.8	148.9	156.0	157.7

Source: World Trade Organisation (WTO) - 2017; World Bank - 2017

### Main Partner Countries

<b>Main Customers</b> (% of Exports)	<b>2018</b>	<b>Main Suppliers</b> (% of Imports)	<b>2018</b>
Germany	21.7%	Germany	17.6%
Belgium	10.1%	Belgium	10.4%
United Kingdom	8.1%	China	9.2%
France	7.8%	United States	7.9%



<b>Main Customers</b> <i>(% of Exports)</i>		<b>2018</b>	<b>Main Suppliers</b> <i>(% of Imports)</i>		<b>2018</b>
United States		4.8%	United Kingdom		5.7%
Italy		3.8%	France		3.9%
Spain		3.0%	Russia		3.4%
Poland		2.7%	Italy		2.5%
China		2.4%	Poland		2.1%
Sweden		2.1%	Spain		2.0%

Source: Comtrade, 2017

**Main Products**

<b>555.9 bn USD of products exported in 2018</b>		<b>500.6 bn USD of products imported in 2018</b>	
Petroleum oils and oils obtained from bituminous minerals (excl. crude); preparations containing >= 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, n.e.s.; waste oils containing mainly petroleum or bituminous minerals	9.7%	Petroleum oils and oils obtained from bituminous minerals, crude	7.2%
Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	3.4%	Petroleum oils and oils obtained from bituminous minerals (excl. crude); preparations containing >= 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, n.e.s.; waste oils containing mainly petroleum or bituminous minerals	6.4%
Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, n.e.s.	3.2%	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	4.2%
Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses incl. those in the form of transdermal administration or in forms or packings for retail sale (excl. goods of heading 3002, 3005 or 3006)	2.9%	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, n.e.s.	4.0%
Instruments and appliances used in medical, surgical, dental or veterinary sciences, incl. scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments, n.e.s.	2.1%	Electronic integrated circuits and microassemblies	2.5%
Electronic integrated circuits and microassemblies	1.9%	Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars (excl. motor vehicles of heading 8702)	2.2%
		Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses incl. those in the form of transdermal administration or in forms or packings for retail sale (excl. goods of heading 3002, 3005 or 3006)	1.9%

<b>555.9 bn USD of products exported in 2018</b>	
Apparatus and equipment for photographic or cinematographic laboratories, incl. apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials, not elsewhere specified in chapter 90; negatoscopes; projection screens	1.8%
Orthopaedic appliances, incl. crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	1.6%
Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars (excl. motor vehicles of heading 8702)	1.4%
Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	1.2%

<b>500.6 bn USD of products imported in 2018</b>	
Instruments and appliances used in medical, surgical, dental or veterinary sciences, incl. scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments, n.e.s.	1.9%
Parts and accessories for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8701 to 8705, n.e.s.	1.4%
Orthopaedic appliances, incl. crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	1.1%

Source: Comtrade, 2017

See More Products [More imports \(Intracen Data\)](#)  
[More exports \(Intracen Data\)](#)

MAIN SERVICES

<b>189.7 bn USD of services exported in 2016</b>	
Other business services	32.68%
Royalties and license fees	22.84%
Transportation	17.66%
Computer and information services	10.56%
Travel	7.19%
Communications services	2.80%
Financial services	2.28%
Construction services	1.55%
Government services	1.08%
Insurance services	0.74%
Cultural and recreational services	0.61%

<b>177.0 bn USD of services imported in 2016</b>	
Other business services	33.84%
Royalties and license fees	28.73%
Transportation	11.82%
Travel	10.68%
Computer and information services	7.18%
Financial services	2.66%
Communications services	1.85%
Cultural and recreational services	1.60%
Construction services	1.32%
Government services	0.16%
Insurance services	0.15%

Source: United Nations Statistics Division, Latest Available Data

Exchange Rate System

Local Currency Euro (EUR)  
 Exchange Rate Regime Floating exchange regime.  
 Level of Currency Instability Very limited exchange risk since the euro is a major currency.  
 Exchange Rate on :

Monetary Indicators	2014	2015	2016	2017	2018
Euro (EUR) - Average Annual Exchange Rate For 1 USD	0.78	0.94	0.94	0.89	0.85

Source: The European Central Bank - Latest available data.

## TRADE COMPLIANCE

International Conventions Member of [World Trade Organisation](#)  
 Member of [OECD](#)  
 Party to the [Kyoto Protocol](#)  
 Party to the [Washington Convention](#) on International Trade in Endangered Species of Wild Fauna and Flora  
 Party to the [Basel Convention](#) on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal  
 Party to the [Montreal Protocol](#) on Substances That Deplete the Ozone Layer  
 Party to the [Wassenaar Arrangement](#) on Export Controls For Conventional Arms and Dual-Use Goods and Technologies  
 Party of the [International Coffee Agreement 2007](#)

Main International Economic Cooperation Member of the [European Union Custom Union](#) and numbers of [multilateral and bilateral agreements](#).

Party of the ATA Convention on Temporary Admissions and Use of the Carnets Yes  
*As a Reminder, the ATA is a System Allowing the Free Movement of Goods Across Frontiers and Their Temporary Admission Into a Customs Territory With Relief From Duties and Taxes. The Goods Are Covered By a Single Document Known as the ATA Carnet That is Secured By an International Guarantee System.*  
[Look Up the Other Member Countries And Read the Web Pages of the World Customs Organization Devoted to the ATA Carnet.](#)

Party of the TIR Convention Yes  
*As a Reminder, the TIR Convention and its Transit Regime Contribute to the Facilitation of International Transport, Especially International Road Transport, Not Only in Europe and the Middle East, But Also in Other Parts of the World, Such as Africa and Latin America.*  
*The UNCTAD Website Allows You to [Read the TIR Convention](#), [See the List of Member Countries](#) And to [Find Further Information](#).*

Accompanying Documents For Imports Airway bill or Bill of Lading; Commercial Invoice; Certificate of Origin- Import Approval; Dangerous Goods Certification; VI1; Phytosanitary; Preferential Agreement Documentation; Licenses; Printed Matter; Goods Consigned for Exhibition/Tradeshaw/Congress; Country of Origin Marking; Marking of Goods.

Free Zones There are a number of customs warehouses (category A through E, but no category A

or F or "free zones") and free warehouses at designated places and international airports where goods in transit may be temporarily stored under customs supervision: Douanekantoor Schiphol Cargo Centre, Amsterdam.

All the free zones in the European Union can be found [here](#).

For Further Information [European Taxation and Customs](#)  
[Dutch Custom Procedure](#)  
[Dutch Customs](#)  
[The Netherlands Foreign Trade Agency](#)

Non Tariff Barriers As a member of the [European Union](#), the Netherlands complies with all EU regulations. While the EU has a rather liberal foreign trade policy, there is a certain number of restrictions, especially on farm products, following the creation of the Common Agricultural Policy (CAP). The CAP compensates the import and export costs of farm products in order to favour the development of agriculture within the EU. The EU also controls a certain level of trade within its borders. For example, the presence of Genetically Modified Organisms (GMOs) in products must be specified on all packaging for safety purposes and the import of beef injected with artificial hormones is prohibited. Moreover, the "mad cow crisis" in the 1990s prompted the European Authorities to strengthen the sanitation requirements of all meat products entering and circulating in the EU territory. These precautionary measures also require evidence of compliance. If there is any uncertainty about an important, it is denied entry into the EU until proof of compliance is produced.

Sectors or Products For Which Commercial Disagreements Have Been Registered With the WTO The Netherlands has only been a part of one dispute involving the United States. The US claimed that the Netherlands was giving illegal support to domestic exporting companies in the form of tax deduction in case [DS128](#). The complaint is still in the phase of consultation.  
 As a member of the European Union it has had a lot of disputes, more about these disputes can be found [here](#).

Assessment of Commercial Policy [The Netherland's commercial policy](#), as seen by the WTO  
[Barriers to exchanges](#), inventoried by the United States

Learn more about [How to Export to the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

## STANDARDS

National Standards Organisations [Ministry of Infrastructure and the Water Management](#)  
[European Certification Bureau](#)  
[Keurmerk Instituut](#)

Integration in the International Standards Network The Dutch Ministry of Living, Space and the environment participates in the [International Standard organisation \(ISO\)](#) the [International Electrotechnical Commission \(IEC\)](#), the [International Telecommunication Union](#), the [European Telecommunication Standard Institute \(ETSI\)](#), the [European Committee for Standardisation](#) and the [European Committee for Electrotechnical Standardisation](#).

Obligation to Use Standards Standards and certifications processes are as developed by the [European Telecommunication Standard Institute \(ETSI\)](#), [European Committee for Standardization](#) and the [European Committee for Electrotechnical Standardization](#).

Classification of Standards A [CE mark](#) is obligatory.

Assessment of the System of Standardization	Dutch consumers are not well-informed when it comes down to the standards and the regulations. They do not pay a lot of attention to them especially if the product in question is not very expensive. Recently consumers have been paying more attention to the energy label on products.
Online Consultation of Standards	Available on the <a href="#">European Telecommunication Standard Institute (ETSI)</a> , the <a href="#">European Committee for Standardisation</a> and the <a href="#">European Committee for Electrotechnical Standardisation's</a> websites.
Certification Organisations	<a href="#">Consultants Europe B.V.</a> <a href="#">KEMA Quality B.V.</a> <a href="#">European Certification Bureau Nederland.V.</a> <a href="#">Telefication B.V.</a>
Associations of Standards Users	<a href="#">Normalisatie Kringen Nederland</a>

Latest Update: December 2019

## Tax System

### CORPORATE TAXES

**Tax Base For Resident and Foreign Companies** Companies incorporated under Dutch law are deemed to be residents of the Netherlands, for foreign companies conditions such as the place of management and control are important to determine the tax residency.

### Tax Rate

Corporate Income Tax	19% for companies with taxable profits up to EUR 200,000 25% on the exceeding part (By 2021 a 15% rate will apply for the first EUR 200,000, and a 20.5% top rate on the exceeding amount).
Companies with taxable profits up to EUR 200,000	19%
Companies with taxable profits above EUR 200,000	25% on the excess

**Tax Rate For Foreign Companies** Dutch companies are taxed on their worldwide income; however, certain types of income are eligible for tax exemption or can be excluded from the tax base. Non-resident companies are only taxed on their Dutch-sourced income. There are no special tax rates for foreign companies.

**Capital Gains Taxation** Capital gains are generally included in taxable profits and taxed at the corporate rate. Participation exemption is provided for qualifying dividends and capital gains from the sale of shares in a company. The firm investing in a subsidiary must meet the following requirements: (a) maintain a minimum 5% ownership of the subsidiary (b) the subsidiary is not held as a portfolio investment or the subsidiary is subject to a reasonable corporate tax rate in its country of residence or (c) the share of "dormant" assets (such as portfolio investment) of the subsidiary does not exceed 50% of the total.

**Main Allowable Deductions and Tax Credits** Business expenditure is generally tax deductible, including costs incurred in setting up a business; reserves kept for certain types of future spending and book profits; rents, royalties and interest payments on corporate debt; remuneration of members of the managing and supervisory boards; bad debts; capital losses; pension plan contributions; commissions; bonuses paid to employees through an internal profit-sharing plan; gifts to contributions to religious, social, charitable and other institutions; and many types of taxes, including foreign taxes if not already benefiting from a tax treaty. An additional standard allowance is provided for investment in fixed assets. Certain expenses such as fines are non-deductible. With regard to goodwill, the amortisation for tax purposes is limited to 10% of the purchase price *per annum*, and the tax depreciation of other fixed assets (i.e. inventory, equipment) is limited to 20% of the purchase price or production costs each year. Tax losses can be carried forward up to nine years and back for one year. The carryforward of losses is limited to six years.

**Other Corporate Taxes** A real estate transfer tax is levied on the acquisition of property in the Netherlands at a rate of 6% of the market value of the property, or 2% for private residences. Insurance tax at a rate of 21% is levied on insurance premiums, excluding life, accident, medical, invalidity, disability, unemployment and transport insurance, which are exempt. Various environmental taxes are levied, including a coal tax, energy tax on the supply of electricity and natural gas, tap water tax, waste tax on the disposal of

waste and a motor vehicle tax.

Municipalities levy an additional annual real estate tax at varying rates, which is deductible for corporate tax purposes.

Other Domestic Resources

[Belastingdienst - Dutch Tax Administration](#)

[Consult Doing Business Website](#), to obtain a summary of the taxes and mandatory contributions.

**Country Comparison For Corporate Taxation**

	Netherlands
Number of Payments of Taxes per Year	9.0
Time Taken For Administrative Formalities (Hours)	119.0
Total Share of Taxes (% of Profit)	40.8

Source: *Doing Business - 2017*.

*Note: \*The Greater the Index, the More Transparent the Conditions of Transactions. \*\*The Greater the Index, the More the Manager is Personally Responsible. \*\*\* The Greater the Index, the Easier it Will Be For Shareholders to Take Legal Action. \*\*\*\* The Greater the Index, the Higher the Level of Investor Protection.*

**ACCOUNTING RULES**

**Accounting System**

**Accounting Standards** International Financial Reporting Standards (IFRS) as adopted by the EU apply to all domestic and foreign public companies. Small entities must choose between Book 2 of the Dutch Civil Code combined with fiscal valuations, Dutch Accounting Standards for small entities, Dutch Accounting Standards for medium sized and large entities and IFRS Standards as adopted by the EU combined with a part of the Dutch Accounting Standards for medium-sized and large entities. Medium sized entities must choose between Dutch Accounting Standards for medium-sized and large entities and IFRS Standards as adopted by the EU combined with a part of the Dutch Accounting Standards for medium sized and large legal entities.

**Accounting Regulation Bodies** [Dutch Accounting Standard Board](#)

**Accounting Law** The Dutch accounting system is regulated by Title 9 of the Netherlands Civil Code and the [Act on Financial Supervision](#).

**Difference Between National and International Standards (IAS/IFRS)** IFRS Standards are required for all domestic public companies and listings by foreign companies (except in the case of a foreign company whose home jurisdiction’s standards are deemed by the EU to be equivalent to the IFRS Standards). IFRSs are not required for SMEs.

**Accounting News** [Accounting Web](#)  
[Accounting Plaza](#)

**Accounting Practices**

**Tax Year** The tax year generally corresponds to the calendar year, although a deviating year

may be used if so provided in the company's articles of association. The tax year usually is 12 months, but shorter or longer periods are permitted in the year of incorporation/liquidation.

Accounting Reports	Financial statements, cash flow statement and additional information.
Publication Requirements	<p>Private companies, cooperatives, mutual insurance companies and general partnerships have to publish their accounts.</p> <p>To be published, the annual report must be submitted to the trade register. Statements must be filled annually.</p> <p>For large BVs and NVs, annual reports containing a balance sheet and a profit and loss statement that compare results from previous years must be presented to shareholders and published within eight days of adoption.</p> <p>Specified "closed" NVs (whose shares are 100% privately owned) that are subsidiaries may be exempt from publishing annual reports if the results of their activities are included in a consolidated report issued by the parent company, which is expected to assume full responsibility for their accounts.</p>

### Accountancy Profession

Accountants	The Royal Netherlands Institute of Registered Accountants (Koninklijke Nederlandse Beroepsorganisatie van Accountants - NBA) is the professional body for accountants in the Netherlands and has more than 21,000 members.
Professional Accountancy Bodies	<a href="#">Netherlands Association of Registered Controllors</a> <a href="#">Royal Netherlands Institute of Registered Accountants</a>
Member of the International Federation of Accountants (IFAC)	The Royal Netherlands Institute of Registered Accountants (the Royal NBA) is a member of the <a href="#">IFAC</a>
Member of Other Federation of Accountants	NBA is a member of <a href="#">Accountancy Europe</a> .
Audit Bodies	Companies have to appoint a statutory auditor to conduct an annual audit of the financial health of their organisation. For more information, you can contact <a href="#">The Netherlands Court of Audit</a> .

### CONSUMPTION TAXES

Nature of the Tax	BTW (Belasting Toegevoegde Waarde) - Value-Added Tax (VAT)
Standard Rate	21%
Reduced Tax Rate	A reduced rate of 9% (increased from 6% in 2019) applies to: foodstuffs (excluding foodstuffs for animal consumption); some soft drinks; water supplies; certain pharmaceutical products; certain medical equipment for disabled persons; domestic passenger transport (excluding air travel); intra-community and international road, rail and inland waterway passenger transport; books (excluding e-books); newspapers and periodicals; use of sports facilities; minor repairs of bicycles; shoes and leather goods; clothing and household linen; admission to cultural events and amusement parks; writers and composers; certain renovation and repair of private dwellings; certain cleaning of private households; hotel accommodation; restaurants (excluding alcoholic beverages); take away food; bars, cafes and night clubs; admission to sports events; hairdressing; cut flowers and plants for decorative use (some exclusions) and food



	production; some works of art, collectors items and antiques Exported goods, vessels and aircraft used for international transport, gold destined for central banks and activities within bonded warehouses or their equivalents, as well as goods transported to another EU member state on which VAT is levied are zero-rated.
Exclusion From Taxation	VAT exemptions include educational and cultural services, medical services, banking and insurance transactions, non-commercial broadcasting, and the services of journalists, composers and writers.
Method of Calculation, Declaration and Settlement	All VAT taxpayers are required to register, file a VAT return and make a payment to the tax authorities on a monthly, quarterly or annual (only if the amount due is less than EUR 1,883 a year) basis. The returns are submitted electronically, although companies based outside of the Netherlands have the option of filing paper returns. If the return and payment amount are not received by the end of the following month, penalties and interest charges apply.  The complete tax overview of the Netherlands can be found on <a href="#">the website of the national fiscal authorities</a> .
Other Consumption Taxes	Liquor tax, tobacco tax, gasoline tax, aviation fuel tax, liquefied petroleum gas tax, petroleum tax, motor vehicle tax and other taxes are levied as excise duty on the end price to consumers. If the goods are used solely as raw materials, no excise tax is levied. Taxes on exported goods typically qualify for a refund.

**INDIVIDUAL TAXES**

Tax Base For Residents and Non-Residents	Residency is not defined in the Income Tax Act and thus varies on a case-by-case basis (art. 4 of the General Taxation Act). Factors in consideration include the individual's personal and economic ties to the Netherlands, nationality, where employment duties are performed, where bank accounts and other assets are maintained, etc.
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**Tax Rate**

Box 1 - Home ownership and Employment Income	Tax Rate (2017)
EUR 0 - 20,384	9%
EUR 20,384 - 34,300	10.45%
EUR 34,300 - 68,507	38.1%
EUR 68,507 and over	51.75%
Box 2 - Enterprise Income	25%
Box 3 - Savings and Investment Income	30%

Allowable Deductions and Tax Credits	Deductions are available for (i) (Box 1) home ownership and employment income: charity donations, life annuity premiums and mortgage interest on an owner-occupied home, childcare, alimony, and medical treatment expenses; (ii) (Box 2) enterprise income from shareholdings of a company: losses; (iii) (Box 3) savings and investment income: each taxpayer is allowed a tax-free capital threshold of EUR 19,982.
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Under the work-related cost scheme, the employer may reimburse expenses tax-free, up to 1.2% of the total fiscal wages of its employees. If the 1.2% budget is exceeded, the employer has to pay wage tax in the form of a final levy of 80% on the amount in excess of the budget.

Personal deductions include: alimonies, charitable contributions, education expenses, medical and disability expenses, life annuity premiums, mortgage interest payments related to the primary residence.

**Special Expatriate Tax Regime** Residents are taxed on worldwide gross income while non-residents are taxed only on certain Dutch-sourced income (returns from immovable property located in the Netherlands and profit sharing rights on net profits of resident companies). Under the provisions of the "30% ruling", employees who are considered as resident taxpayers may opt to be treated as partial non-residents, which means they will be treated as residents for box 1 and as non-residents for box 2 and 3 purposes, while they are entitled to personal deductions and tax credits.

**Capital Tax Rate** An inheritance tax is levied on the total value of an acquisition from a person who lived in the Netherlands at the time of death. A gift tax is levied on all gifts from Dutch residents. The rates are 10% to 40% depending on the relationship between the parties and the taxable amount. The transfer of business assets is exempted up to a certain amount.

A municipal real property tax is applicable to all immovable property based on its council-rated value. A transfer tax is applicable to the acquisition of property in the Netherlands at 6% of market value of the property or 2% for private residences.

Employees have to contribute to social security funds: national insurance tax (levied on income up to a maximum of EUR 34,300) and Dutch health insurance (around EUR 1,380).

If the insured is a resident of the Netherlands or if the insured object is in the Netherlands, an insurance tax of 21% is payable on insurance premiums.

An individual who owns or uses a car in the Netherlands may become liable to Dutch road tax, whose amount depends on the weight of the car and the type of fuel it uses.

## DOUBLE TAXATION TREATIES

**Withholding Taxes** Dividends: 15% (0% for dividends subject to EU directive on the common tax regime applicable to parent companies and subsidiaries of different Member States or paid to a parent company based in a country with which the Netherlands has signed a tax treaty removing this withholding tax)  
Interests: 0%  
Royalties: 0%

## SOURCES OF FISCAL INFORMATION

**Tax Authorities** [Belastingdienst - Dutch Tax Administration](#)  
[The Ministry of Finance of the Netherlands](#)  
[Ministry of Finances of the Netherlands](#)

**Other Domestic Resources** [Dutch Tax Administration - Tax guide for individuals](#)  
[Dutch Tax Administration - Tax guide for corporations](#)

Learn more about [Service Providers in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

Learn more about [Taxes and Accounting in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

Latest Update: December 2019

## Legal Environment

### BUSINESS CONTRACT

General Observation	You must state precisely the obligations of the vendor and the methods of quality control.
Law Applicable to the Contract	You do not have to be particularly vigilant about the law applicable to the contract and the methods of conflict resolution. Indeed, the Netherlands is a signatory to the <a href="#">Vienna Convention on International Contracts</a> .
Advisable Incoterms	Choose <a href="#">FOB</a> or <a href="#">CIF</a> , or more. Avoid <a href="#">EXW</a> if you do not want to be involved in organizing domestic transport in the Netherlands, as this is quite a complex operation.
Language of Domestic Contract	Dutch, English
Other Laws Which Can Be Used in Domestic Contracts	The laws and courts of America, England and Switzerland provide fair justice and are understandable in English, which is likely to be accepted by your Dutch supplier.

### INTELLECTUAL PROPERTY

National Organisations	The <a href="#">NL Agency</a> is the agency for companies in the Netherlands
Regional Organisations	<a href="#">Industrial Property Office</a> , <a href="#">Copyright Office</a>
International Membership	Member of the <a href="#">WIPO</a> (World Intellectual Property Organization) Signatory to the <a href="#">Paris Convention</a> For the Protection of Intellectual Property Membership to the <a href="#">TRIPS agreement</a> - Trade-Related Aspects of Intellectual Property Rights (TRIPS)

### National Regulation and International Agreements

Type of property and law	Validity	International Agreements Signed
Patent <a href="#">Patents Act of the Kingdom 1995</a>	10 years, renewable for further 10-year periods	<a href="#">Patent Cooperation Treaty (PCT)</a>
Trademark <a href="#">Office of Harmonisation for the Internal Market</a>	10 years, renewable for further 10-year periods	<a href="#">Trademark Law Treaty Protocol Relating to the Madrid Agreement</a> Concerning the International Registration of Marks
Design <a href="#">Office of Harmonisation for the Internal Market</a>	It initially has a life of five years from the filing date and can be renewed in blocks of five years up to a maximum of 25 years, whereas the UCD grants a right of three years from the date of the first disclosure that must take place within EU territory.	

Type of property and law	Validity	International Agreements Signed
Copyright <a href="#">Auteursrecht</a>	70 years, but varies a lot depending on the type of product	<a href="#">Berne convention</a> For the Protection of Literary and Artistic Works <a href="#">Convention for the Protection of Producers of Phonograms</a> Against Unauthorized Duplication of Their Phonograms <a href="#">Rome Convention</a> For the Protection of Performers, Producers of Phonograms and Broadcasting Organizations <a href="#">WIPO Copyright Treaty</a> <a href="#">WIPO Performances and Phonograms Treaty</a>
Industrial Models <a href="#">Industrial Property</a>	A minimum of 5 and a maximum of 25	

## LEGAL FRAMEWORK OF BUSINESS

### Equity of Judgments

Equal Treatment of Nationals and Foreigners	Foreigners can expect an impartial trial from the country's judicial system.
The Language of Justice	Dutch and Frisian.
Recourse to an Interpreter	Yes, but no guidelines exist to ensure effective communication between judges, lawyers, and non Dutch / Frisian speaking defendants.
Legal Similarities	Based on the civil law system incorporating French penal theory. The Netherlands accepts compulsory ICJ jurisdiction but with reservations. Holland being a member of the European Union, the national law in the country has needs to comply with the conditions of the Community legislation.

### The Different Legal Codes

Civil Law (including family law, inheritance law, contract law and commercial law)	<a href="#">Het Burgelijk Wetboek</a>
Criminal Law	<a href="#">Het Wetboek van Strafrecht</a>
Constitutional Law (including laws on the structure of the state)	<a href="#">Constitution of the Netherlands</a>
Administrative Law	<a href="#">Algemene Wet Bestuursrecht</a>

Checking National Laws Online	<a href="#">All Dutch Laws (Only in Dutch)</a>
Other Useful Resources	<a href="#">Dutch Legal Links</a> <a href="#">Ministry of Law and Justice</a>
Country Guides	<a href="#">LexMundi</a> , Guide to doing business in Netherlands: legal system.

Learn more about [Lawyers and Legal in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

### The Jurisdictions

The Supreme Court	Merely views whether the (Dutch) law has been applied properly
The Council for the Judiciary	The Council's tasks relate to operational matters, budgetary matters and the qualitative aspects of the administration of justice.
The Central Appeals Tribunal	Is a board of appeal which is mainly active in legal areas pertaining to social security and the civil service. In these areas it is the highest judicial authority.
Five Courts of Appeal	The justices of the Court of Appeal only deal with cases where an appeal has been lodged against the judgment passed by the district court. In addition to criminal and civil cases, the Court of Appeal also deals with all appeals against tax assessments, in its capacity as administrative court.
Nineteen District Courts	Made up of a maximum of five sectors: the administrative sector, civil sector, criminal sector and sub-district sector.

### Court Officials

The Netherlands Bar Association (BAR)      [Netherlands Bar Association](#) (the Bar) is the public-law professional body for all advocates in the Netherlands.

Learn more about [Legal and Compliance in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

### INTERNATIONAL DISPUTE RESOLUTION

Arbitration	Recognized under Dutch law as a legitimate method for settling disputes.
Arbitration Law	Can be found on the website <a href="#">Nederlands Arbitrage Instituut</a> (in Dutch).
Conformity to International Commercial Arbitration Rules	Party to the <a href="#">New York Convention</a> on the Recognition and Enforcement of Foreign Arbitral Awards. Party to the <a href="#">Geneva Protocol</a> on Arbitration Clauses. Party to the <a href="#">Geneva Convention</a> of the Execution of Foreign Arbitral Awards.
Appointment of Arbitrators	One (or three) arbitrators are assigned, the compensation depends on the type of case (what industry / amount etc.)
Arbitration Procedure	The prosecutor file is demanded in written and the defendant replies to it. A second is optional. After that a hearing is organized where both parties have the ability to clarify their side of the story. After that the arbitrators make a decision and put it on appear and send it to the persecutor and the defendant.  The result is binding in most cases. In some cases an appeal can be made at another arbitration comity. Another option is to go to court and ask them to undo the made

decision.

Permanent Arbitration Bodies [Committee of Arbitrage](#) (Sectors Covered: General)  
[The Netherlands Institute for Arbitrage](#) (Sectors Covered: General)  
[TMC Asser Institute](#) (Sectors Covered: General)

Learn more about [Lawyers and Legal in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

Latest Update: December 2019

## Reaching the Consumers

### CONSUMER PROFILE

Consumer Profile	<p>The population is ageing and the median age is 42.7 years. Some 28.3% of the population is under 24 and 32.5% is over 55 years of age. The population growth rate is 0.38%. On average there are 2.2 people per household, 37.5% of households are composed of people living alone and 50% are couples with or without children. It is estimated that there are 98 men for every 100 women in the Netherlands. The population is very urban since 91.5% of people live in urban area. The Randstad Area (Amsterdam, Rotterdam, the Hague, Utrecht) is the most populated region. The level of education is very high in the Netherlands with 82% of adults aged 25 to 64 having a secondary education and 35% have attended university. Some 83% of the active population is made up of employees, 12.3% are self-employed entrepreneurs, 4% are business owners. The most represented sectors are commerce, transportation, hotels, government and health.</p>
Purchasing Power	<p>GDP per capita PPA is 41 954 euros in 2018. The median salary for a person working in the Netherlands is 37 000 euros in 2018. Purchasing power remained stable in 2018 (+ 0.6%) and is expected to increase by 1.6% in 2019. Adjusted disposable income per capita per year is 31,370 euros, above the average for OECD countries. Consumption increased by more than 2% in 2018. The Gini index is 28.2 which is moderate but the level is increasing. The pay gap between men and women is 15.6%, just below the European average. Immigrants have lower wages than natives. People between 45 and 59 have the highest salaries (more than 43,600 euros a year), while people under 30 and over 65 have the lowest wages (less than 28,400 a year).</p>
Consumer Behaviour	<p>The Netherlands is a consumer society. Important purchase criteria include price and quality. Some consumers are willing to pay more for a quality product though with the crisis there is a growing attraction for low prices and promotions. Online stores are increasingly replacing physical stores. The number of bricks and mortar outlets is declining, especially for CD / DVD stores, cameras and children's ready-to-wear stores. However, attendance at department stores and sellers of fresh produce (vegetables, fish etc.) is increasing. On average the consumer supermarket spend was 23.91 euros in 2017. Passages to the supermarket are frequent which explains this small amount. Dutch consumption has been falling for 6 months and reached the level from 7 years ago. Whereas previously the level of confidence in the Netherlands was higher than the average for OECD countries, it has been lower since the end of 2018. E-commerce represents 22.5 billion euros in 2017 or 13% more than the year before. There was a total of 201 million online purchases that same year, 17% more than in 2016. The products purchased are mainly beauty and health products, food and furniture. Generally, consumers are as open to domestic as they are to foreign products.</p> <p>Generally, consumers prefer products they already know rather than new products and are more loyal to brands. Loyalty programs are generally well received. In 2018, the penetration rate of social networks was 66%. WhatsApp, Facebook and Instagram are the most used networks. Influencers and comments from other users are viewed before making a purchase. About 78% of the Dutch wish for more control over the use and dissemination of personal data while 39% are willing to exchange their data provided that they can benefit from adapted offers. Some 26% do not want to share their data and 35% are indifferent. Consumers are generally ad-aware, and advertising campaigns are generally effective in driving sales.</p>

Fashionable products need to be practical, healthy and responsible. Taking health into



account is becoming increasingly important with the consumption of meat, dairy products and sugary drinks is decreasing while the consumption of fruits and vegetables is increasing. Advertisements broadcast to promote respect for the environment with products that are good for the planet have influenced behaviours. Sales of organic products are up (1.75 billion in 2017, compared to 1.4 in 2016). The Netherlands is the 7th largest organic market in the European Union. The most consumed organic products are dry goods, breads, eggs, meat, soup and baby food. The second-hand market is also growing. In 2017, second-hand stores grew by 30% (especially for second-hand clothes), mainly in the big cities. About 12.5% of the population use collaborative platforms (Airbnb, Uber etc.), and this figure is expected to increase in the coming years.

### Household Consumption Expenditure

Sector	Percentage
Housing, water, electricity, gas and other fuels	23.0%
Transport	12.0%
Various goods and services	12.0%
Food and non-alcoholic drinks	11.0%
Culture and Leisure	10.0%
Hotels and Restaurants	8.0%
Furnishings, household equipment everyday maintenance of the house	5.0%
Clothing and shoes	0.0%
Health	3.0%
Alcoholic beverages, tobacco and narcotics	3.0%
Communication	3.0%
Education	0.0%

Source: [OECD Stats, 2016](#).

**Consumer Recourse to Credit** In the Netherlands, the use of debit cards, especially Maestro cards, is widespread. This is less the case for credit cards, which can be refused in many shops. Mastercard and Visa cards, even if they are debit cards, can be assimilated to credit cards and refused. Household debt has reached a high level (105.53% of GDP) but is decreasing and it is largely composed of mortgages, with consumer credit representing only a small portion. About 5 million people in the Netherlands have debts, with an average of 162,900. Consumer credit is on the rise. Having so far been unattractive to the Dutch, they are mainly used to finance education costs and cars. The good conditions of access to consumer credit should allow an increase with the latter.

**Growing Sectors** Accommodation and food services, garden furniture and equipment, home maintenance, education services, home textiles, audio-visual equipment, vehicles, transportation services, clothing, leisure and culture.

**Consumers Associations** [Consumentenbond](#)  
[Vereniging eigen huis](#)  
[United Consumer](#)

## Population in Figures

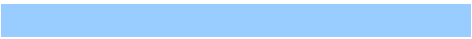

Total Population:	17,231,017
Urban Population:	91.5%
Rural Population:	8.5%
Density of Population:	511 Inhab./km <sup>2</sup>
Men (in %)	49.5%
Women (in %)	50.2%
Natural increase:	0.58%
Medium Age:	39.0
Ethnic Origins:	The population is comprised of about 79% of people of Dutch origin, around 9% of other Western origin and around 12% of Non-Western descent (Turks, Moroccans, Surinamese, etc.). ( <a href="#">Statistics Netherlands</a> ).

## Population of main metropolitan areas







Name	Population
Amsterdam	2,452,659
Rotterdam	1,509,373
The Hague	906,897
Utrecht	754,615
Eindhoven	700,299

Source: [OECD](#), 2014 - Latest available data.

## Age of the Population

Life Expectancy in Years	
Men:	80.0 
Women:	83.2 

Source: [United Nations, Population division, World Population Prospects: The 2009 revised population database](#), 2009 - Latest available data.

Distribution of the Population By Age Bracket in %	
Under 5:	5.6% 
6 to 14:	12.0% 
16 to 24:	12.2% 
25 to 69:	59.5% 
Over 70:	10.6% 
Over 80:	3.9% 

Source: [United Nations, Department of Economic and Social Affairs, Population Division, Prospects 2010](#)- Latest available data.

## Household Composition

Average Age of the Head of the Household	48.5 Years
Total Number of Households (in million)	7.2
Average Size of the Households	2.3 Persons
Percent of Households of 1 Person	35.5%
Percent of Households of 2 Persons	29.0%
Percent of Households of 3 or 4 Persons	28.4%
Percent of Households of 5 Persons and More	6.1%

Source: [Report about population in the Netherlands \(in Dutch\) 2007](#); [Trends in Europe and North America, The statistical yearbook of the Economic Commission for Europe 2008, UNECE.](#), 2008 - Latest available data.

## Consumption Expenditure

<b>Purchasing Power Parity</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020 (e)</b>	<b>2021 (e)</b>
Purchasing Power Parity (Local Currency Unit per USD)	0.80	0.80	0.80	0.80	0.80

Source: IMF - World Economic Outlook Database, 2015

Definition: Purchasing Power Parity is the Number of Units of a Country's Currency Required to Buy the Same Amounts of Goods and Services in the Domestic Market as USD Would Buy in the United States.

Note: (e) Estimated Data

<b>Household Final Consumption Expenditure</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Household Final Consumption Expenditure (Million USD, Constant Price 2000)	390,175	398,490	407,750
Household Final Consumption Expenditure (Annual Growth, %)	1.1	2.1	2.3
Household Final Consumption Expenditure per Capita (USD, Constant Price 2000)	22,911	23,261	23,664
Household Final Consumption Expenditure (% of GDP)	44.2	43.9	n/a

Source: World Bank, 2015

<b>Consumption Expenditure By Product Category as % of Total Expenditure</b>	<b>2016</b>
Housing, water, electricity, gas and other fuels	23.0%
Transport	12.0%
Miscellaneous goods and services	12.0%
Food and non-alcoholic beverages	11.0%
Recreation and culture	10.0%
Restaurants and hotels	8.0%
Furnishings, household equipment and routine maintenance of the house	5.0%

<b>Consumption Expenditure By Product Category as % of Total Expenditure</b>	<b>2016</b>
Clothing and footwear	5.0%
Health	3.0%
Alcoholic beverages, tobacco and narcotics	3.0%
Communication	3.0%
Education	0.0%

Source: [OECD Stats](#), Latest available data

<b>Information Technology and Communication Equipment, per 100 Inhabitants</b>	<b>2012</b>
Telephone Subscribers	164.9
Main Telephone Lines	42.4
Cellular mobile subscribers	120.6
Internet Users	93.0
PCs	91.2

Source: [International Telecommunication Union](#), Latest available data

## MARKETING OPPORTUNITIES

### Media in Which to Advertise

**Television** Has a huge impact but is very costly. The average time spent watching television has gone from 200 minutes in 2014 to 183 minutes in 2016. Consumers watch more and more television programs on computers, smartphones and iPads.

Main Televisions

[SBS](#)

[NPO](#)

[BN TV](#)

[RTL](#)

**Press** Reaches a vast number of consumers, which probably makes it the best option should you wish to reach a specific target. The advertising cost has decreased thanks to the competition from the free press (Metro, Spits, De Pers, Dag). In 2015, 48% of the Dutch population over 13 years old read a newspaper daily (including free newspapers), and 44% read a paid newspaper.

Main Newspapers

[Algemeen Dagblad](#)

[NRC Handelsblad](#)

[De Telegraaf](#)

[De Volkskrant](#)

[Trouw](#)

[Het Parool](#)

[Het Financieele Dagblad](#)

[Elsevier Weekblad](#)

[Vrij Nederland](#)

Mail	Adverts distributed in postboxes reach the maximum number of consumers at the lowest cost. It is however often perceived as annoying. Early 2018, Amsterdam implemented a pilot project aimed at reducing paper wastage: the distribution of non-nominative mail, newspapers and other advertising leaflets is now only effected when a "Yes" sticker has been affixed.
In Transportation Venues	Used a lot in public transports and as flyers affixed on walls. Particularly effective for local promotions and events.
Radio	<p>Market Leaders:  <a href="#">CBS Outdoor (in Dutch)</a>  <a href="#">Exterior Media</a></p> <p>A very useful advertising medium, since many people listen to the radio at home, at work or in their car. Dutch people spend an average of 2.5 to 3 hours a day listening to the radio (2016).</p> <p>Main Radios  <a href="#">Europe's largest TV, radio and production company</a>  <a href="#">Radio OS</a>  <a href="#">Sky Radio</a>  <a href="#">538 Radio</a>  <a href="#">BNR Nieuwsradio</a></p>
Web	<p>In 1996, 94% of the population of the Netherlands, 16 millions people, was an internet user. Online advertising is increasing rapidly (+11.3%), this segment's turnover amounted to EUR 1.6 billion in 2016. Search engine and display advertising constitutes over 85% of the market, and the balance goes to smalls. Mobile phone and SMS advertising is often seen as annoying. About 17% of the Dutch use some sort of advertising blocking software.</p> <p>Market Leaders:  <a href="#">Google Adwords</a>  <a href="#">Digizoom</a>  <a href="#">Facebook</a></p>
Main Advertising Agencies	<a href="#">Media Contact</a> <a href="#">Anomaly</a> <a href="#">AKQA</a> <a href="#">Wave Studio</a> <a href="#">Frog Design</a>

### Main Principles of Advertising Regulations

Beverages/Alcohol	Possible if the television audience over 16 years is of at least 75%. A statement against alcohol consumption at a young age must be included. For more information, please read the <a href="#">Advertising Code on Alcohol Products</a> .
Cigarettes	Not allowed on radio and television. Authorised under certain conditions at tobacconists and grocery stores or supermarkets points of sale. For more information, please read the <a href="#">Advertising Code</a> .
Pharmaceuticals/Drugs	Allowed on approved drugs.
Other Rules	You can consult the <a href="#">Dutch code of advertising</a> , that regulates advertising in the Netherlands.
Use of Foreign Languages in	Television adverts are generally subtitled when they are in a foreign language. Using a foreign language is not a problem.

Advertisement

Organizations [Stichting Reclame Code](#)

Regulating Advertising

Learn more about [Sales in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

Latest Update: December 2019

## Selling

### MARKET ACCESS PROCEDURES

#### Customs Procedures

**Import Procedures** Customs duties are the same for all EU member states. VAT, on the other hand, is established by the tax authorities of each member country, and differs for each country.

Below is a summary of VAT rates that apply in the Netherlands:

- Zero percent rate applies to exports;
- 6% rate applies to necessities such as food, medicines, and transportation;
- 21% is the general or standard rate and applies to most goods.

VAT is levied at the same rate for imports into the Netherlands as for domestic products or transactions. The basis on which VAT is charged on imports is the C.I.F. value at the port of entry, plus any duty, excise taxes, levies, or other charges (excluding the VAT) collected by Dutch Customs at the time of importation. This total represents the transaction value of the import when it clears customs. Dutch importers are liable for payment of customs duties, VAT, and any other charges at the time of clearing the goods through customs. Temporary imports that will be re-exported are not subject to the VAT. An importer may have to post a temporary bond for the amount of customs duties and taxes, but this is cancelled when the goods are taken out of the country.

Additional information about import procedures can be found [on the European Commission website](#).

The [Dutch Customs website](#) also provides necessary information regarding the customs clearance procedure.

As part of the "SAFE" standards set forth by the World Customs Organisation (WCO), the European Union has set up a new system of import controls, the "Import Control System" (ICS). The ICS aim to secure the flow of goods at the time of their entry into the EU. This control system is part of the Community Program eCustoms and has been in effect since 1 January 2011. Since then, operators are required to pass an Entry Summary Declaration (ENS) to the customs of the country of entry, prior to the introduction of goods into the customs territory of the European Union.

**Specific Import Procedures** The Customs Code (CC) provides for a number of special arrangements enabling more favourable or simplified conditions at release for free circulation, among which the favourable tariff treatment by reason of the nature or end-use of the goods deserves special consideration.

For more information, please visit the [Dutch Customs website](#).

**Importing Samples** Weapons, ammunition, protected species of flora and fauna and drugs.

#### Customs Duties and Taxes on Imports

**Customs threshold** EUR 150

(from which tariffs are required)

**Average Customs Duty (Excluding Agricultural Products)** As a member of the EU, the Netherlands has one of the lowest average custom duties at 4.17%.

[Complete detail of the custom duties by classification per product](#)

**Products Having a Higher Customs Tariff** Food-processing industry and textile sectors (average duties of a 17.3% and numerous tariff quotas, PAC) still know protective measures.

**Preferential Rates** For countries with whom a bilateral or a multilateral agreement have been signed by the European Union

To get further information consult the website of the [European Union](#).

To get further information on customs policies in the European Union, please check the exhaustive report by the [European Commission](#).

**Customs Classification** Harmonised custom system.

**Method of Calculation of Duties** When the country exporting goods to the Netherlands is not part of the European Union, customs duties are calculated Ad valorem on the CIF value of the goods, in accordance with the Common Customs Tariff (CCT).

**Method of Payment of Customs Duties** By electronic payment system or by credit card.

**Import Taxes (Excluding Consumer Taxes)** None.

## Labeling and Packaging Rules

**Packaging** The Netherlands follows the regulations of the EU regarding packaging. Differences occur in the packaging of agricultural and food products,

**Languages Permitted on Packaging and Labeling** Labeling has to be in a language easily understood by consumers; this is in practice the official language(s) of the Member State. Multi-language labeling is allowed throughout the EU.

**Unit of Measurement** All imported goods as well as transport documents must show metric units of measurement and weight.

**Mark of Origin "Made In"** In the case of food and drinks.

**Labeling Requirements** You can consult [the list](#) of the labelling requirements.

**Specific Regulations** There are regarding a number of products. Information about this can be found the [TTB website](#) (Tax and trade Bureau).

## DISTRIBUTING A PRODUCT

### Distribution Network

#### Types of Outlet

**Department stores** Clothing, Cosmetics, Jewelry, Food, biggest type of Dutch stores, can only be found in the centre of big cities.  
[Bijenkorf](#), [Vroom & Dreesmann](#), [C&A](#), [HEMA Blokker](#)



Supermarkets	Food supermarkets, supermarkets are small in comparison to other countries and usually centrally located. <a href="#">Albert Heijn</a> , <a href="#">C1000</a> , <a href="#">Spar</a> , <a href="#">Plus</a> , <a href="#">Aldi</a> , <a href="#">Lidl</a>
Drug stores	Personal hygiene products, Cosmetics, Beauty products, Detergents, Sweets and Drinks. Relatively small stores. <a href="#">Kruidvat</a> , <a href="#">DA</a>
Specialized stores	Specialized by product, they all have a big assortment for a fair price. Stores can be found in big cities as well as in some smaller ones. Clothing: <a href="#">Zeeman</a> , <a href="#">H&amp;M</a> , <a href="#">CoolCat</a> , <a href="#">WE</a> Shoes: <a href="#">Schoenenreus</a> , <a href="#">Footlocker</a> , <a href="#">Scapino</a> Electronics: <a href="#">Mediamarkt</a> Alcohol: <a href="#">Gall &amp; Gall</a>

### Evolution of the Retail Sector

**Growth and Regulation** The Dutch retail sector is characterised by heavy consolidation. The top two retailers - Albert Heijn and Jumbo Supermarkets - control over 50% of the market, and a large number of smaller neighbourhood stores. According to *Euromonitor*, retail sales value for packaged food reached US\$18.9 billion in 2016, and is expected to rise to US\$20.9 billion by 2021.

In 2016, the two main players have reinforced their presence in every type of stores format, with an aggressive outlet expansion, in order to gain further market share. Another strategy used by these two players to strengthen their positions involved the progressive blurring of traditional boundaries between grocery retailing and consumer food service, as well as retailing and institutional sales.

Hypermarkets was the best performing channel in grocery retailing in 2016, with a current value growth of 4%. Although it remained a small channel in the grocery retailing in the Netherlands, with 41 outlets, the two most important players AH XL and Jumbo Foodmarkten saw strong sales growth in their existing stores.

Discounters continued to outperform modern grocery retailers in 2016 and supermarkets in particular. Nevertheless, the rate at which discounters are gaining value share from other grocery channels slowed in 2016 in comparison with previous years.

Approximately 80% of the Dutch food retail outlets are full service supermarkets (about 4,500 stores according to [distrifood.nl](#)), operating on floor space between 500 and 1,500 square meters, located downtown and in residential areas. Retailers with full service supermarkets have responded to the need of the Dutch to have these supermarkets close to their homes. The remaining 20% includes mainly convenience stores (near office buildings, city centre, motorways and train/metro stations), some wholesalers and just a few superstores (conveniently located in shopping malls and industrial parks).

**Market share** The top two food retailers in the Netherlands, Albert Heijn and Jumbo, have a market share of 52%, according to [distrifood.nl](#). The market of German discounters Aldi and Lidl combined has increased to 17.3% market share. As a consequence, independent food retail stores are increasingly leaving the scene due in part to shrinking margins and on-going consolidation in the retail market.

Market shares of the main retailers, according to [distrifood.nl](http://distrifood.nl): Albert Heijn (35.1%), Jumbo (17.4%), Lidl (10.0%), Aldi (7.3%), Plus (6.2%), Dirk (3.8%), Coop Supermarkten (3.0%).

In the retail sector, international and Dutch brands are equally popular and all of them are firmly established in the Dutch market. For example, in the textile sector there is [C&A](#) and [Maxeda](#), and in the furnishing sector [Blokker](#) is a national brand.

Retail Sector  
Organisations

[Dutch Food Retail Association](#)

## E-commerce

Internet access

The Netherlands is the country with the third highest broadband subscriptions per 100 inhabitants in Europe, [according to the OECD](#). The country ranked second worldwide in terms of internet access, with 98.2% of households having access to the internet in 2017. However, with a relatively small population of 17 million people, the Dutch only represent 0.5% of all internet users worldwide. Smartphone penetration reached 93% in 2017, making it the most popular device when it comes to accessing the internet, followed by laptops (82%) and tablets (64%). Smartphone penetration amongst 18 to 24 year-olds has remained stable in recent years, at 94%, while people over 55 have shown a significant increase in smartphone ownership (a 144% increase from 2013 to 2017). The most popular search engines in the country are Google, Bing, DuckDuckGo, Yahoo!, StartPagina and YANDEX RU. Google is by far the most popular one, accounting for 94.06% of the market share, followed by Bing with 3.67%.

E-commerce market

The Dutch e-commerce market is a growing sector. In 2017, the total e-commerce revenue across all categories was US\$13.13 billion. Fashion was the leading category in the country, accounting for US\$5.15 billion, followed by toys, hobby & DIY, which generated US\$2.81 billion in sales. Revenue is expected to amount to US\$14.03 billion by the end of 2018, and by 2022 that number is expected to grow to US\$17.93 billion. Computers are the most popular shopping device in the Netherlands. More than half of the people who bought a product online in the fourth quarter of 2017 made the purchase through a laptop or PC. Other popular devices are smartphones (28%) and tablets (24%). In 2017, 13.3 million people made an online purchase in the Netherlands, making the penetration rate 77.7% - a number that is expected to grow and should reach 81.4% by 2022. With a growing online market, the number of users is expected to amount to 14.1 million by 2022.

E-commerce sales and  
customers

The Netherlands is a very connected country, as 97% of the population are internet users. 84% are online shoppers, meaning that about 13.3 million people or 81.5% of the Dutch population is involved in e-commerce. However, research shows that only 27% of Dutch citizens prefer to buy online than in-store. According to the Ecommerce Foundation, e-Commerce in the Netherlands stood at US\$ 26.26 billion in 2017, a number that is expected to grow by 11% to almost US\$ 29.17 billion by the end of 2018. Currently, e-Commerce represents a share of 24% of the total market. The average online spending per person is also growing, going from US\$ 2,450 in 2016 to US\$ 2,684 in 2017. [According to Statista](#), 95% of people who shop online pay using iDeal, an online payment method developed by the Dutch banking community. Other popular online payment methods are credit cards, PayPal and Tikkie. Online shopping is popular with all age groups, but the youngest generations seem to be shopping less than those aged 45 and older. In 2017, most online shoppers were aged between 45 and 54, representing 23.8% of all users, followed by those aged 55 - 64 (21.3%), 35 - 44 (20.8%), 25 - 34 (20.7%) and 18 - 24 (13.4%). Fashion is by far the most popular category among Dutch online shoppers, representing a share of almost US\$ 2.68

billion of the e-commerce market. In 2017, fashion e-commerce had a revenue of US\$ 5,153.6 million, followed by toys, hobby and DIY (US\$ 2,815.4 mil.), electronics and media (US\$ 1,954.7 mil.), food and personal care (US\$ 1,288.5 mil.) and furniture and appliances (US\$ 1,441.6 mil.). Total revenue is expected to show an annual growth rate of 8%, resulting in a market of US\$ 19,073 million by 2022.

Social media

In 2017, 67% of the Dutch population used social networks. As of July 2018, the most popular social media networks among the Dutch were WhatsApp, with 11.5 million users (out of which 8.3 million were daily users) and Facebook, with 10.8 million users (and 7.6 million daily users), followed by YouTube (8 million users), LinkedIn (4.4 million), Instagram (4.1 million), Pinterest (3 million), Twitter (2.8 million) and Snapchat (2.4 million). Instagram saw a significant growth in popularity in the country in 2018. There are now 4.1 million Instagram users, which represents a 28% growth from the previous year. As for daily users - 2.1 million people - there was 40% growth when compared to 2017. On the other hand, Twitter has been decreasing in popularity. Still, after three years of negative growth, Twitter saw an increase of users in 2018. The number of daily active social media users has been increasing in the past few years, [according to Statista](#). Because of the growing audiences, companies have been investing more in social media as a marketing tool, and a high number of Dutch companies are now active on social media.

**Direct Selling**

Evolution of the Sector

The [World Federation of Direct Selling Associations \(WFDSA\)](#) 2017 report shows retail direct selling in the Netherlands fell 14.4%, was valued at USD 142 million, and involved 92,964 independent representatives. Another [2017 WFDSA report](#) divides retail sales as follows: wellness (69%); cosmetics and health care (21%); and utilities (4%).

According to [Euromonitor International](#), direct selling has grown in recent years despite the sharp decrease highlighted by the WFDSA in 2017. Only a fifth of independent representatives are male; customers are also mostly female. Social media (especially Facebook) has largely replaced organised parties as a way to sell to directly to clients. The largest direct selling companies are involved in beauty and personal care products, although direct sales of beverages (particularly Xango) are becoming a niche.

[SELDIA](#) and [Direct Selling Europe](#) promote best practices in the industry.

**Commercial Intermediaries**

Trading Companies

Main Actors [Univar](#), [TNT](#), [Avero](#), [Achmea](#) and [Interpolis](#)

Wholesalers

Main Actors Food: [Schuitema](#), [Sligro](#)  
 Cars & parts: [Kroymans](#), [PON B.V.](#)  
 Office Equipment: Corpereate Express

Useful Resources

[American Export Assistance Center](#)  
[Dutch Brache Organisation for intermediaries](#)

## Using a Commercial Agent

The Advantages	Ideal option for small and medium sized companies that which to export to the Dutch and/or European market. The Dutch market is very competitive which makes it relatively cheap to make use of an agent. They are knowledgeable of both the European and Dutch market, speak foreign languages and used to handling foreign customers.
Where to Be Vigilant	Do not be shy and make use of the heavy competition. Dutch firms almost always want to be the exclusive distributor. Frequent contact is recommendable once a business relationship has been established.
Elements of Motivation	Exclusivity, a minimum number of sales, the prospect of doing more business together in the future in case of meeting certain conditions.
The Average Amount of Commission	Between the 5 and the 10 % depending on the type of products. If there is a lot of effort involved with handling the products the commission will be higher while if they are lower the commission also tends to be lower. The commission is also higher in case of an occasional transaction. The amount of commission is negotiable in most cases.
Breach of Contract	This very rarely happens, but when it does the company is entitled to compensation for the caused damage.
Finding a Commercial Agent	<a href="#">Global Representation</a> <a href="#">Dutch Brache</a> , Organisation for Commercial Agents <a href="#">Verbond Nederlandse Tussenpersonen</a> , Association of Commercial Intermediaries

Learn more about [Traders, Agents in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

## Setting Up a Commercial Unit

The Advantages	A flexible legal environment making it easy to set up a commercial unit. A commercial unit should only be taken into consideration if a company wants to establish long-term sales.
Where to Be Vigilant	Due to the low level of unemployment it is hard to find good employees, although multinationals do not suffer from this to the same degree as Dutch companies.  Those companies that wish to use their own distribution, franchise and agency agreements need to make sure that they are linked with the EU law (Council Directive 86/653/EEC). In addition to that the Directorate General for Competition also applies. Recently the EU has also started a fight against payment delays (Directive 2000/35/EC).
Different Possible Forms of Settlement	
A Representative Office	Sole traders and (limited) partnerships are both legal forms without a legal personality. The guiding principle is that an entrepreneur always remains personally liable for the company's debt. A partnership can be used for two or more partners that wish to do business jointly and under a joint name without having to meet all the N.V. and B.V. legal requirements.
A Branch Office	A branch is the best way to go if a company does not wish to establish a legal entity. It is easier and less expensive to establish than a subsidiary but does not form a separate legal entity making the parents fully liable for all of its obligations.

A Company                      Setting up a subsidiary needs time and leads to considerable expense. However, it offers a better guarantee of protection for the registered trade mark, of obtaining credit and of breaking into the market.

## Franchising

Evolution of the Sector      According to the Netherlands Franchise Association franchisees turnover reached approximately \$36 billion in 2016. The majority of the revenue came from food retail (43%) and non-food retail (28%) franchises. According to the report, there were 30,914 franchise units in the Netherlands in 2016 and the industry employed 300,200 people. In addition, 794 franchise systems operate in the Netherlands with three or more units. Franchise parties are subject to general legislation, as there is no particular one, such as the Competition Act (Mededingingswet), the Trade Name Act (Handelsnaamwet) and the Benelux Trade Mark Act (Benelux merkenwet).

Some Big Franchises        [Albert Heijn](#), electronic products  
[Gamma](#)  
[De Hypotheekster](#)  
[HEMA](#)  
[Bakker Bart](#)

For Further Information    [Netherlands Franchise Association](#)

## Finding Assistance

Export Trading                [List of Dutch import companies](#)  
Companies  
Recommended                [Netherlands Trade Portal](#)  
Resource

Learn more about [Sales in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

Latest Update: December 2019

## Buying

### CUSTOMS PROCEDURES

Export Clearance	<p>The export procedure foresees, in principle, two stages:</p> <p>First the exporter/declarant presents the goods, his <a href="#">export declaration</a> and, when necessary, his export authorization or license at the customs office responsible for the place where he is established or where the goods are packed or loaded for export (Article 161 (5) CC).</p> <p>Subsequently, the goods and a copy of the export declaration are presented to the customs office of exit which satisfies itself that the goods presented correspond to those declared and supervises their physical departure (Article 793 CCIP).</p> <p>In the case of goods exported by rail, post, air or sea, the customs office of exit may be the office competent for the place where the goods are taken over under a single transport contract for transport to a third country (e.g. port, airport, railway station).</p> <p><b>KEMA</b></p> <p>The customs office of exit endorses copy No 3 of the SAD or any other document replacing it (<a href="#">Administrative Arrangement of 1994</a>) and returns it to the declarant or his representative (this serves as proof of export and can be used for exemption from VAT and excise duty).</p>
Necessary Declaration	Details submitted will include the origin of the goods, the country to where the goods are being sent, commodity codes, Customs Procedure Codes and values.
Restrictions	There are no export restrictions in the European Union, for certain products export approval is needed.
Export Taxes	None

### INDUSTRIAL AND MANUFACTURING PROFILE

Type of Production	The industry is responsible for 24% of the Dutch GDP. Industrial activity is predominantly in food processing, chemicals, petroleum refining, and electrical machinery. All of these industries are highly competitive.
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#### Type of Manufacturers

Original Equipment Manufacturers	A number of original equipment manufacturers in the chemical, pharmaceutical and technological sector. The Netherlands spend about 2% of their GDP on research and development.
Original Design Manufacturers	There are some original design manufacturers in the Netherlands, mainly in the technical sector.
Subcontractors	<p>Dutch subcontractors for specific jobs are hired on a regular base; particularly in the construction industry and in the area of consultancy (think of market research or water management for instance).</p> <p>Subcontractors (mainly for labor and technological intensive products) can be found in Asia so the Dutch suffer from Asian competition.</p>
Useful Resources	<p><a href="#">Dutch Innovation Platform</a></p> <p><a href="#">Confederation of Netherlands Industry</a></p>

## IDENTIFYING A SUPPLIER

### Business Directories

Multi-sector Directories [ABC Netherlands](#) - B2B information in Netherlands.  
[De Telefoongids Gouden Gids](#) - Netherlands's Yellow Pages.  
[Export.nl](#) - Find active suppliers in your country or a supplier looking for opportunities in your country. Can perform a search by field or by product.  
[MacRAE'S Blue Book](#) - Business directory with detailed information of companies in Europe.  
[Yellow Pages](#) - Find a business in Netherlands.  
[Ziplleaf](#) - Business directory for several countries in the world.

### Marketplaces

Domestic Marketplaces [Flower Market](#)  
[Fruit Market](#)

Regional Marketplaces [Dappermarkt](#)  
[De Bazaar](#)  
[De Utrechtse Bazaar](#)  
[De Haagse Markt](#)  
[Jordaansemarkten](#)  
[Albert Cuypmarkt](#)

### Other Useful Resources

Trade Agencies and Their Representations Abroad [Dutch Chamber of Commerce](#)  
[Dutch Ministry of Economic Affairs](#)  
[Netherlands Agency for International Trade](#)

Fairs and Trade Shows [De Jaarbeurs](#)  
[De RAI](#)  
[All trade shows in the Netherlands](#)

Learn more about [Service Providers in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

## CONTROLLING THE QUALITY OF THE PRODUCTS

Quality Control Organizations [DEKRA](#)  
[NEN](#)

## ORGANIZING GOODS TRANSPORT TO AND FROM THE NETHERLANDS

Main Useful Means of Transport [Rotterdam](#) is the first port of Europe and one of the most important in the world. In 2015 it handled 466 million tons of goods. This is set to reach an estimated 700 million by 2030. Another important port is [Amsterdam](#), which is accessible via canal. The Netherlands has an internal network of waterways covering 6,237 km, of which boats up to 50 tonnes can navigate through. In 2006, 318 million tonnes of goods passed through Dutch inland waterways. This accounts for 30% of goods transported

throughout the Netherlands. According to [the Dutch Government](#), their long-term goal is to promote inland shipping and reduce traffic on the roads.

Although the Netherlands has a modern and vast road network, the road capacity is often unable to support transport demand, resulting in traffic jams. The Ministry of Infrastructure and the Environment is responsible for both maintaining and improving the waterways. It plans to expand on the capacity of waterways, bridges and berths and improve the quality of its ports. In doing so the Ministry aims to make inland waterways a more significant feature of Dutch domestic transport and reduce the burden on road freight.

Transport through the Netherlands via inland waterway is the most economical and environmentally friendly option because of the small size of the country. While the domestic airline KLM covers a wide network with competitive prices, it is very expensive and not environmentally-friendly. Railway freight is another alternative to road transport. As 80% of goods transported by rail originates from or is destined for other countries, the Dutch Government plans to build more tracks to accommodate this demand. For example, in 2016 the Dutch Government plans for an additional track to be laid between the rail link from Rotterdam to Oberhausen (in Germany).

## By Sea

Ports	<a href="#">Port of Amsterdam</a> <a href="#">Port of Rotterdam</a> <a href="#">Ports of Zeeland</a>
Transport Professionals	<a href="#">ABC European Air &amp; Sea Distribution B.V.</a> <a href="#">DSV Air &amp; Sea B V</a> <a href="#">Progress Sea and Air BV</a>
Government Transport Organisations	<a href="#">Dutch Maritime Network Foundation (in Dutch)</a> <a href="#">Maritime Research Institute Netherlands</a>

## By Air

Airports	<a href="#">Amsterdam Schipol Airport</a> <a href="#">Maastricht Airport</a> <a href="#">Rotterdam Airport</a> <a href="#">Eindhoven Airport</a> <a href="#">Groningen Airport</a>
Transport Professionals	<a href="#">KLM Royal Dutch Airlines</a> <a href="#">Transavia Airlines</a> <a href="#">Airfreight Directory of the Netherlands</a>

## By Road

Transport Professionals	<a href="#">Dutch Road Transport Professionals</a>
Government Transport Organisations	<a href="#">Gemeente Vervoer</a>

## By Rail

Transport	<a href="#">The National Railways Company NS</a>
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Professionals

[MetroPlanet](#)  
[Syntus B.V.](#)  
[Veolia Transport](#)

Learn more about [Sourcing in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

Latest Update: December 2019

## Operating a Business

### LEGAL FORMS OF COMPANIES

<p>The BV (Besloten vennootschap met beperkte aansprakelijkheid) is a Private Limited Company.</p>	<p>Number of partners: One or more. It can be constituted of several legal entities or individuals, and 1 shareholder for a BV proprietorship. At least one person on the board of directors must have Dutch citizenship.</p> <p>Capital (max/min): EUR 18 000 minimum.</p> <p>Shareholders and liability: Liability of each partner is limited to the amount of capital contributed.</p>
<p>The NV (Naamloze Vennootschap) is a Public Limited Company.</p>	<p>Number of partners: One or more without limitation in the number of partners.</p> <p>Capital (max/min): 45,000 EUR at least. 20% should represent the subscribed amount and 25% the amount released at the incorporation</p> <p>Shareholders and liability: Liability is limited to the amount of capital contributed.</p>
<p>The VOF (Vennootschap Onder Firma) is a general partnership.</p>	<p>Number of partners: Minimum 2 without limitation in the number of partners.</p> <p>Capital (max/min): No minimum capital.</p> <p>Shareholders and liability: Partners' liability is joint and unlimited.</p>
<p>CV (Commanditaire Vennootschap) is a limited partnership.</p>	<p>Number of partners: Minimum 2 without limitation in the number of partners. 2 types of partners: active partners and sleeping partners.</p> <p>Capital (max/min): No minimum capital.</p> <p>Shareholders and liability: At least one active partners have an unlimited liability. Sleeping partners have a liability limited to the amount contributed.</p>
<p>Bijkantoor is a branch.</p>	<p>Number of partners: No legal entity, it depends on the status of the parent company.</p> <p>Capital (max/min): No capital is required, if the branch is registered with the Trade Register .</p> <p>Shareholders and liability: The parent company is liable for actions carried out by the branch except for management which is limited, joint and several.</p>
<p>Enterprises Federation</p>	<p><a href="#">Small and Medium Enterprise Representative Information for the Small and Medium sized companies</a></p>
<p>Find a Company or a Financial Report</p>	<p><a href="#">Handelsregister</a></p>

### BUSINESS SETUP PROCEDURES

<b>Setting Up a Company</b>	<b>Netherlands</b>
Procedures (number)	4.00
Time (days)	3.50

Source: *Doing Business*.

For Further Information [Consult Doing Business Website](#), to know about procedures to start a Business in Netherlands.  
[Trade Register](#)

The Competent Organisation [the Trade Register](#).

## Recovery Procedures

Principle	Insolvency does not directly lead to bankruptcy, more details can be found in <a href="#">the Netherlands insolvency law</a> .
Minimum Debt-to-Capital Ratio	None
Triggering Liquidation	
Bankruptcy Laws	Consists out of the insolvency laws, more details can be found <a href="#">in the book Netherlands insolvency law</a> .
Reorganization and Rehabilitation Laws	All of them can be found <a href="#">in the book Netherlands insolvency law</a> .

## THE ACTIVE POPULATION IN FIGURES

	2012	2013	2015
Labour Force	7,746,000	7,939,000	7,884,000

Source: CIA - The World Factbook

	2015	2016	2017
Total activity rate	63.80%	63.59%	63.40%
Men activity rate	58.73%	58.53%	58.38%
Women activity rate	57.53%	57.39%	57.26%

Source: ILO, Laborstat - Yearly Statistics

Employed Persons, by Occupation (% of Total Labour Force)	2015
Human health and social work activities	15.5%
Wholesale and retail trade; repair of motor vehicles and motorcycles	14.8%
Manufacturing	9.4%
Professional, scientific and technical activities	7.0%
Education	6.7%
Public administration and defence; compulsory social security	5.8%
Administrative and support service activities	5.2%
Construction	4.8%
Transportation and storage	4.3%
Accommodation and food service activities	4.2%
Financial and insurance activities	3.2%
Information and communication	3.1%
Agriculture, forestry and fishing	2.1%
Arts, entertainment and recreation	2.0%
Real estate activities	0.8%

<b>Employed Persons, by Occupation (% of Total Labour Force)</b>	<b>2015</b>
Water supply; sewerage, waste management and remediation activities	0.4%
Electricity, gas, steam and air conditioning supply	0.3%
Mining and quarrying	0.2%

Source: ILO, Laborstat - Yearly Statistics

## WORKING CONDITIONS

### Opening Hours

Legal Weekly Duration	Depends on the industry, but usually no more than 9.5 hours per day
Maximum Duration	Officially 45 hours. Occasionally, overtime, with a maximum shift duration of 11 hours, a maximum working week of 54 hours and a maximum of 585 hours worked per 13 weeks.  The Ministry for Social Affairs and Employment passed a decree in late 2005 stating that employees also performing on-call shifts may choose to opt out of existing rules and work up to 60 hours a week. The hours worked per week are then averaged over a 26-week period, rather than the 13 weeks at present.
Night Hours	Between midnight and 6 am.

### Working Rest Day

Sunday, unless the worker has expressly agreed to work. If work is conducted on Sundays, the worker must be given at least four Sundays off in any 13-week period.

### Paid Annual Vacation

The minimum is four times the average number of days worked per week. If, for example, an employee works five days per week, the minimum right is 20 days holiday. A collective agreement can increase the minimum, normally to 25 days, depending on the sector. Legally mandated paid leave of one to four days is given for personal events (marriage, death in the family, family obligations or moving house). Extended leave is also possible for certain personal circumstances.

### Retirement Age

65 years

### Child Labour and Minimum Age For Employment

16 years

### Informal Labour Market

The market is fairly developed, there is no official estimate available.

## THE COST OF LABOUR

### Pay

#### Minimum Wage

EUR 1,578 per month (source: Eurostat, 2018, latest available data).

#### Average Wage

About EUR 3 500 per month (source: OECD, 2016, latest available data).

#### Other Forms of Pay

##### Pay For Overtime

Overtime in most industries receives a 25% premium for the first two hours, 50% for subsequent hours, 75% for Saturdays and 100% for Sundays and holidays.

##### Pay For Rest Days

Around the 50% in most industries.

Worked

Pay For Night Hours Night-shift workers are entitled to a 10–15% premium.

Pay For Overtime at Night Overtime in night duty is allowed, but then a shift may not last more than nine hours. The maximum number of nights worked may not exceed ten over a four-week period.

**Social Security Costs**

The Areas Covered Social security, health, disability, unemployment

Contributions Contributions Paid By the Employer: **Social Security Act**  
**Contribution Rate for Employers**  
**Max Income (EUR)Max Contribution (EUR)**  
 National Insurance0% Employee Insurance10.63%51,9765,795 per employeeHealth Insurance6.95% (or 4.85 for self-employed)51,9763,613 per employeeFor the breakdown of each insurance act, please visit the .  
 Contributions Paid By the Employee: Social security in the Netherlands can be classified into 3 categories: National Insurance (for all Dutch residents and non-tax deductible), Employee Insurance and Health Insurance.

Social Security Act	Contribution Rate for Employees (%)	Max annual Contribution
National Insurance	28.15	EUR 33 589
Employee Insurance	0	
Health Insurance	Individual health insurance policy mandatory for all individuals socially insured by the Government; rates vary according to the insurance company	EUR 1 170 (average)

Competent Organization [Social Insurance Agency](#)

**MANAGEMENT OF HUMAN RESOURCES**

**Recruitment**

Method of Recruitment Usually an advertisement is placed in a paper or magazine. Aspiring candidates send their CV accompanied by a letter after which a number of candidates are selected for an interview. Recruitment by means of a headhunter and the internet are becoming more popular.

Recruitment Agencies - Public Employment Offices  
 - Private Employment Agencies  
 - Labor Dispatch Business.

Recruitment Websites [The public employment office of the Dutch Government](#)  
[Digital recruitment ground for both employers and employees](#)  
[A private recruitment agency](#)  
[Career-jet.nl](#)  
[Sam Headhunting](#)  
[Labour dispatch company](#)

[Labour dispatch company](#)

**The Contract**

Type of Contract Regulated by legal clauses and to a lesser degree by collective agreements and individual negotiations. The terms of employment contracts cannot be changed, the conditions for hiring and the grounds for dismissal are rather rigid.

**Breach of Contracts**

Retirement Normal resignation (once the employee becomes 65) or resignation by agreement or by the employee's request.

Dismissals An employee can only be fired if the government agrees with the decision. Valid reasons for firing someone can be:

- That the employee is incapable of executing his tasks;
- a vexed relation between employer and employee;
- when the employee is ill too often;
- when the employee is incapacitated for work.

Other Possible Methods Collective dismissals (possible for economic reasons)  
Disciplinary dismissals  
Resignation

Labour Laws [Dutch Ministry of Social Affairs and Employment](#)  
[Consult Doing Business Website](#), to obtain a summary of the labour regulations that apply to local enterprises.

**Dispute Settlement**

**Conciliation Process**

Cases of Dispute The employee was incapable (23%), the business is doing bad (21%), a vexed relation between employer and employee (17%), the employee is incapacitated for work (16%).

Legal Framework Companies must notify local labor offices and trade unions before dismissing any worker. Only with agreement from the labor office (via a permit) may a firm dismiss workers. The head of the local labor office looks at the circumstances and decides whether to grant a permit.

An employer can appeal against a negative ruling by a labor office to a civil court. The criteria used by the labor office (and by the civil court on appeal) are based on recent court rulings and provisions of the Dutch civil code. A dismissal is usually considered unjustified if the consequences for the employee outweigh those for the employer, if no reason for the dismissal is given, or if the dismissal runs counter to current practice or agreement in that industry or company.

Procedure Termination of employment in the Netherlands is governed by the Civil Code (CC), the Extraordinary Labor Relations Decree (ELRD), the Dismissal Decree (DD) and the Collective Redundancy (Notification) Act (CRNA).

In cases where the law remains silent, or where its regulations are not mandatory, collective labor agreements may also constitute a source of law. Some subsections of the CC stipulate that departure from the main principle is allowed, but only under a collective agreement or an arrangement made by or on behalf of a competent public body.

Additional information can be found [the website of The international labor Organization](#).

### Judicial Structures

Legal Framework	Standard civil procedures
Competent Legal Body	Local labor officers, trade unions, labor court and civil court.

### Social Partners

Social Dialogue and Involvement of Social Partners	The main trade unions are the FNV (Dutch trade union center) and the CNV (Christian trade union center).
Unionisation Rate	28%.
Unions	<a href="#">FNV</a> <a href="#">CNV</a> <a href="#">De Unie</a> <a href="#">List of all Dutch trade unions</a>
Regulation Bodies	<a href="#">Ministry for Social Affairs &amp; Employment</a> <a href="#">Confederation of Netherlands Industry and Employers (VNO-NCW)</a>

Learn more about [Operating a Business in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

Latest Update: December 2019

## Investing

### FDI IN FIGURES

In 2018, the Netherlands maintained its position as the sixth largest recipient of FDI in the world and overtook the UK as the top destination of FDI in Europe. FDI flows to the Netherlands rose to USD 69.66 billion last year, up from USD 58.19 billion in 2017, against a backdrop of a general decline in FDI around the world ([UNCTAD 2019 World Investment Report](#)). Total FDI stocks stood at USD 1.67 trillion, edging down from USD 1.69 trillion a year earlier but roughly double the country's GDP. The main investing countries are Luxembourg (15.1% of total stocks), the United States (13.2%), United Kingdom (11.6%) and Germany (8.4%). The vast majority of investments are allocated in the financial and insurance services (43.3%), followed by the chemical industry and food and beverage manufacturing.

Dutch investment policy is characterized by a strong international orientation and a liberal policy towards foreign investment. Many Dutch companies are multinational by nature and some of these are listed on foreign stock markets. Moreover, there are no regulatory restrictions on foreign direct investment into the Netherlands. Many of these investments are considered to be high-risk, high-yield. The country is also expected to benefit from international companies leaving London ahead of Brexit and seeking a new base in Europe. On the other hand, the country has a small internal market, and is heavily dependent on the economic performance of its partners (especially in the EU). The country is ranked at the 36th place in the [2019 Doing Business report](#) published by the World Bank, losing 4 positions compared to the previous year.

<b>Foreign Direct Investment</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
FDI Inward Flow <i>(million USD)</i>	64,329	58,189	69,659
FDI Stock <i>(million USD)</i>	1,394,230	1,688,313	1,673,814
Number of Greenfield Investments***	235	309	307
FDI Inwards <i>(in % of GFCF****)</i>	60.1	n/a	n/a
FDI Stock <i>(in % of GDP)</i>	103.9	n/a	n/a

Source: UNCTAD, Latest available data.

Note: \* The UNCTAD Inward FDI Performance Index is Based on a Ratio of the Country's Share in Global FDI Inflows and its Share in Global GDP. \*\* The UNCTAD Inward FDI Potential Index is Based on 12 Economic and Structural Variables Such as GDP, Foreign Trade, FDI, Infrastructures, Energy Use, R&D, Education, Country Risk. \*\*\* Green Field Investments Are a Form of Foreign Direct Investment Where a Parent Company Starts a New Venture in a Foreign Country By Constructing New Operational Facilities From the Ground Up. \*\*\*\* Gross Fixed Capital Formation (GFCF) Measures the Value of Additions to Fixed Assets Purchased By Business, Government and Households Less Disposals of Fixed Assets Sold Off or Scrapped.

### FDI STOCKS BY COUNTRY AND INDUSTRY

<b>Main Investing Countries</b>	<b>2017, in %</b>	<b>Main Invested Sectors</b>	<b>2017, in %</b>
Luxembourg	15.1	Financial and insurance activities	43.3
United States	13.2	Chemical industry	13.6
United Kingdom	11.6	Food and beverage industry	7.8
Germany	8.4	Wholesale and retail trade	7.4
Switzerland	7.5	Metal and machinery manufacturing	7.2
Belgium	6.0	Coke and refined petroleum products	6.0
Curaçao	6.0		



Main Investing Countries	2017, in %
Bermuda	5.3

Source: [OECD Statistics](#) - Latest available data.

Form of Company	N. V. (Public Limited Liability Company)
Preferred By Foreign Investors	
Form of Establishment	Company
Preferred By Foreign Investors	
Main Foreign Companies	National Foreign Investment Agency has stories and names on their <a href="#">website</a> .
Sources of Statistics	<a href="#">Dutch Statistics Agency</a> <a href="#">Dutch National Bank</a>

## WHAT TO CONSIDER IF YOU INVEST IN THE NETHERLANDS

### Strong Points

The main assets of the country's economy are :

- An overall stable political and macroeconomic environment (growth of 3.1% in 2017 (OECD, 2018) above the European average, healthy public finances which are constantly improving) and a highly developed financial sector;
- Highly developed communication and transport infrastructures
- A qualified, productive and multilingual workforce that makes it suitable for export trade
- A strategic geographical location, which makes it a gateway to the main European markets
- Exports are diversified and external accounts are in surplus thanks to export-friendly structures and infrastructure.
- In 2018, the Netherlands ranks 32nd in the ranking of countries where it is easiest to do business ([Doing Business report by the World Bank](#)).

### Weak Points

The main weaknesses of the country for FDI are:

- High costs of the workforce
- The small size of the internal market
- A great dependence on the world economic situation and, in particular, the EU

### Government Measures to Motivate or Restrict FDI

Since January 2007, the Dutch tax environment for international companies has become even more attractive. For example, the corporate tax rate has been lowered to a rate well below the EU average (21% in Holland, 23% on average in the EU). Similarly, the new quadripartite government coalition is continuing its efforts by introducing an expansionary fiscal policy providing for a further decline in income tax and increased spending in the areas of social affairs, defence and education. The declared goal is to increase household spending and thereby mitigate one of the main weaknesses of its internal market. All government measures can be consulted on the website of the [Netherlands Foreign Investment Agency](#).

## PROTECTION OF FOREIGN INVESTMENT

Bilateral Investment The Netherlands has signed IBOs with a large number of countries. You can consult [the](#)

Conventions Signed By the Netherlands [list](#) on the UNCTAD's website.

International Controversies Registered By UNCTAD The Netherlands has not been involved in any case of disagreement concerning foreign investment up to now.

Organizations Offering Their Assistance in Case of Disagreement [ICCWBO](#) , International court of arbitration, International chamber of commerce [WTO](#) , World Trade Organization

Member of the Multilateral Investment Guarantee Agency The Netherlands has been a member since its creation.

### Country Comparison For the Protection of Investors

	Netherlands
Index of Transaction Transparency*	4.0
Index of Manager's Responsibility**	4.0
Index of Shareholders' Power***	6.0

Source: Doing Business - Latest available data.

Note: \*The Greater the Index, the More Transparent the Conditions of Transactions. \*\*The Greater the Index, the More the Manager is Personally Responsible. \*\*\* The Greater the Index, the Easier it Will Be For Shareholders to Take Legal Action. \*\*\*\* The Greater the Index, the Higher the Level of Investor Protection.

### PROCEDURES RELATIVE TO FOREIGN INVESTMENT

Freedom of Establishment Guaranteed.

Acquisition of Holdings A majority holding interest in the capital of a Dutch company is legal. Certain sectors such as telecommunications, banking and insurance require the granting of an authorisation.

Obligation to Declare No specific text of law regulates foreign direct investments. Their regime is adjusted the refine applied for national investments.

Competent Organisation For the Declaration [Dutch Ministry of Finance](#)

Requests For Specific Authorisations Not needed.

Learn more about [Foreign Investment in the Netherlands](#) on Globaltrade.net, the Directory for [International Trade Service Providers](#).

### OFFICE REAL ESTATE AND LAND OWNERSHIP

Possible Temporary Solutions Companies are ensured a wide selection of prime office space to rent or purchase. Over the last few years, prices have declined to a constant level while total available office space has increased to 5.8 million square meters at the end of 2004. This positive supply and demand dynamic is why the Netherlands ranks above most other

EU nations for availability of prime, affordable office space.

With this high availability also comes greater flexibility in terms of negotiating lease terms, contract length and more. From high-rise and historic reconstruction in center city and urban environments to business parks and complexes in more suburban environments, the Netherlands offers you many location choices.

In addition, the Netherlands has fully furnished and equipped business support centers available for rent, enabling new companies to hit the ground running with minimal start-up costs. Office space in these centers may be rented by the hour, day, month, year or longer.

The Possibility of Buying Land and Industrial and Commercial Buildings

Yes

Risk of Expropriation

Expropriation would only take place in case of public interest and with adequate compensation. Up until now there have been no expropriations recorded.

## INVESTMENT AID

Forms of Aid

Concerning new businesses and investment incentives, investors can contact the [Netherlands Foreign Investment Agency](#) (NFIA) and the [Netherlands Foreign Trade Agency](#).

Privileged Domains

Zones that are attractive to invest are the computer software, computer industries, chemicals, security equipment, medical equipment and pollution control (equipment) among others.

Laws and regulations that affect FDI apply equally to foreign and domestic companies.

Privileged Geographical Zones

Randstad area is the most interesting to invest in due to its location (near Schiphol Airport and the Rotterdam Port)

Free Zones

None.

Organizations Which Finance

The [Dutch national bank](#) and the [European bank](#) loan at favorable rates.

## INVESTMENT OPPORTUNITIES

The Key Sectors of the National Economy

Agro industries, fishing, metal and engineering products, electrical machinery and equipment, chemicals, petroleum, construction and microelectronics.

High Potential Sectors

Computer software, computer services, automotive parts and accessories, seaport & airport security equipment and systems, transport and distribution services, aircraft parts and associated equipment, medical equipment and supplies and pollution control equipment.

Privatization Programmes

The energy and postal services markets are in the process of privatisation.

Tenders, Projects and Public Procurement

[EBP](#), [Tenders and Projects in Netherlands](#)  
[Tenders Info](#), [Tenders in Netherlands](#)  
[Ted - Tenders Electronic daily](#), [Business opportunities in EU 27](#)  
[DgMarket](#), [Tenders Worldwide](#)

## SECTORS WHERE INVESTMENT OPPORTUNITIES ARE FEWER

Monopolistic Sectors      Gambling industry

#### FINDING ASSISTANCE FOR FURTHER INFORMATION

Investment Aid Agency    [Invest in Holand \(Foreign Investment Agency of the Netherlands\)](#)  
[Holland Trade and Invest \(Foreign Trade Agency of the Netherlands\)](#)

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