


<b>Name of the instrument in English</b>	<b>Tax reduction</b>
<b>Name of the instrument in the national language</b>	De structurele vermindering
<b>Country</b>	 Belgium-FL
<b>Type of instrument</b>	Tax incentives

<b>Level of operation</b>	Regional
<b>Part of the country where the instrument applies</b>	nap
<b>Region(s) in which the instrument applies</b>	Dutch speaking Community
<b>Sector(s) in which the instrument applies</b>	nap
<b>Legal basis</b>	Le Code des impôts; 2008 Decree on the system of learning and working in the Flemish Community (Decreet betreffende het stelsel van leren en werken in de Vlaamse Gemeenschap)
<b>Year of introduction</b>	2008
<b>Year of termination</b>	No foreseen end to the instrument (on-going)
<b>Governance (management, operation, monitoring and evaluation)</b>	SYNTRA is responsible for the overall management of the instrument. Tax administration is responsible for day-to-day operation and monitoring and evaluation. The Federal Ministry of Education is also involved in the management of the instrument.
<b>Eligible group(s)</b>	Certified companies with a tutor providing apprenticeship places to young adults aged 18-25 and minors under 18 years old.
<b>Education and training eligible</b>	The instrument supports only apprenticeship. It applies at EQF 3 level.
<b>Source of financing and collection mechanism</b>	State (loss of tax revenue)
<b>Eligible costs</b>	Apprentice remuneration, social insurance costs
<b>Volumes of funding</b>	na
<b>Beneficiaries/take up</b>	na

<b>Monitoring/evaluation reports available</b>	na
<b>Recent or planned changes</b>	In 2015, the Flemish government made a decision to develop new procedures for finding an apprenticeship place, with the purpose of elaborating a high-quality, fully-fledged alternative to existing 'classic' education systems. This reform had an impact on all stakeholders and related fields.
<b>Sources</b>	SYNTRA ( <a href="https://www.syntravlaanderen.be/">https://www.syntravlaanderen.be/</a> )

### Related apprenticeship schemes

#### Apprenticeship for SMEs

 BELGIUM-FL

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