

Name of the instrument in English	Tax reduction
Country	 Belgium-FL
Type of instrument	Tax incentives

Level of operation	Regional
Part of the country where the instrument applies	nap
Region(s) in which the instrument applies	Dutch speaking Community
Sector(s) in which the instrument applies	nap
Legal basis	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)
Year of introduction	2008
Year of termination	No foreseen end to the instrument (on-going)
Governance (management, operation, monitoring and evaluation)	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.
Eligible group(s)	Certified companies with a tutor providing apprenticeship places to young adults aged 18-25 and minors under 18 years old.
Education and training eligible	The instrument supports only apprenticeship. It applies at EQF 3 level.
Source of financing and collection mechanism	State (loss of tax revenue)
Eligible costs	Apprentice remuneration, social insurance costs
Volumes of funding	na
Beneficiaries/take up	na
Monitoring/evaluation reports available	na

Recent or planned changes	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.
Sources	SYNTRA (https://www.syntravlaanderen.be/)

Related apprenticeship schemes

Apprenticeship for SMEs

 BELGIUM-FL

Source URL: <https://www.cedefop.europa.eu/tools/financing-apprenticeships/financing-instruments/tax-reduction>