




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)	Ministry of Education, Flanders, is responsible for the overall management of the instrument. Tax administration is responsible for day-to-day operation and monitoring and evaluation.
Eligible group(s)	Companies providing apprenticeship places to minors under 18 years old.
Education and training eligible	The instrument supports only apprenticeship. It applies at EQF 3 level (ISCED 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.

Related apprenticeship schemes

Part-time vocational secondary education

 BELGIUM-FL

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