

Question for written answer E-014541/2015
to the Commission
Rule 130
Philippe De Backer (ALDE)

Subject: Scope of exemption for vocational training

Under Article 132(1) of Directive 2006/112/EC, vocational training or retraining is defined as a form of instruction relating directly to a trade or profession aimed at acquiring or updating knowledge. However, the Belgian administration applies a far broader definition: specialisations or so-called courses which update the qualifications required for a particular occupation also fall under the definition, 'even if the instruction is not solely available to people who are already actually employed in the occupation in connection with which the training or retraining is being reinforced'. In practice, this implies that courses that employees have to take for safety reasons, such as First Aid courses or fire response courses, can also be classified as vocational training, while these fall under a different fiscal regime and are for example tax-deductible.

1. Does the Commission acknowledge this problem?
2. Does not the Belgian administration apply too broad a definition of what constitutes vocational training?