

European Communities

EUROPEAN PARLIAMENT

Working Documents

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MOTION FOR A RESOLUTION

tabled by Mrs CASSANMAGNAGO CERRETTI

pursuant to Rule 47 of the Rules of Procedure

on the taxation of study grants awarded to young people

The European Parliament,

- A. having regard to its resolutions on youth unemployment (OJ Nos. C 125, 74/76 and C 135, 22/26);
 - B. having regard both to the enormous number of unemployed young graduates and holders of other qualifications and to the need for them to specialize in order to complete their professional training which often contains gaps or is at least insufficient to satisfy the increasingly complex technical and scientific requirements of the European economy;
 - C. whereas study grants are an essential means of encouraging young people to obtain vocational training and professional qualifications;
 - D. whereas every facility, including tax relief, should be provided to offer young people specific opportunities for qualified employment;
 - E. whereas study grants are, in certain Member States of the Community, subject to heavy taxation, making it difficult for young people to live on them;
1. Requests the Commission to consider harmonizing the Member States' legislation on study grants for young people, with particular regard to taxation and sickness benefit;
 2. Appeals to the Governments of the Member States to accord tax exemption on study grants for unemployed young people, which should be considered as temporary incentives and not as income from paid employment;
 3. Instructs its President to forward this resolution to the Commission, the Council and the Governments of the Member States.