

**Question for written answer E-002601/2019
to the Commission**

Rule 138

Pascal Arimont (PPE)

Subject: Discrimination of cross-border workers in connection with the housing premium ('Wohnungsbauprämie')

On 7 March 2019, the Commission decided to send a reasoned opinion (Article 258 TFEU) to Germany 'for denying a housing premium ('Wohnungsbauprämie') to cross-border workers' (infringement number: 20164134). The Commission's reasons for this were as follows: 'Tax payers who work in Germany and are subject to German personal income tax, but reside in another Member State or EEA country, are treated less favourably than domestic taxpayers with regard to this premium.' In particular, the yearly housing premium on savings is, in principle, granted only to residents and can only be used for the acquisition or construction of an owner-occupied dwelling located in Germany. These rules are therefore likely to dissuade taxpayers from exercising their Treaty rights relating to the free movement of workers and the freedom of establishment (Article 49 of TFEU and Article 31 of the EEA Agreement) according to the Commission.

Germany had two months to react to the Commission's reasoned opinion.

How did Germany react to the reasoned opinion?

Does the Commission intend to refer the case to the Court of Justice of the European Union?