

WRITTEN QUESTION E-3846/02

by Ieke van den Burg (PSE) and Wilfried Kuckelkorn (PSE)
to the Commission

Subject: European law aspects of German benefits to promote home ownership ('Eigenheimzulagen')

1. In Germany, there are a number of benefits which have the purpose of promoting home ownership. These are known as the 'Eigenheimzulage' (including a supplement for children, the 'Kinderzulage'). Do they constitute social and/or tax advantages pursuant to Regulation No 1612/68¹ (Article 7(2)/(4))?
2. If so, to which of these advantages is a frontier worker entitled who works in Germany while residing in another Member State where he has his home and where he is not entitled to tax advantages to promote home ownership if he is liable to tax without restriction and is covered by social insurance in Germany?
3. Is a frontier worker who is liable to tax to a limited extent and has social insurance cover in Germany pursuant to Regulation No 1408/71² entitled to the 'Kinderzulage' and/or 'Eigenheimzulage'?
4. If a frontier worker who is liable to tax either without restriction or to a limited extent is entitled to the 'Eigenheimzulage', is it permissible to terminate the benefit if the worker resigns from his job, is dismissed for any reason, is declared unfit for work or retires?

¹ OJ L 257, 19.10.1968, p. 2.

² OJ L 149, 5.7.1971, p. 2.