

**Question for written answer E-010339/2015  
to the Commission**  
Rule 130  
**Charles Goerens (ALDE)**

Subject: Application of French residence tax to foreign students

Some Luxembourgish students enrolled at universities in France have to pay an annual residence tax. In Strasbourg, these taxes generally range from 500 to 800 euros. In addition, some of these students also have to pay a 'public broadcasting contribution', amounting to 133 euros.

To avoid having to pay this residence tax, French students may make an income declaration. Since students usually have no income, they may be exempted from the tax.

This is, however, not the case for Luxembourgish students who, as 'foreign students', are not permitted to complete such a declaration.

Yet in Nancy, it appears that some foreign students have had their cases dealt with in the same way as French students.

It therefore appears that the obligation for Luxembourgish students to pay this residence tax and the 'public broadcasting contribution' is applied in a completely random manner.

Could the Commission verify whether these practices do not constitute discrimination with regard to nationality?