

The 2007 Budget Law Measures relating to Youth Policies

"The European project is itself young, still forming and still being debated. If it is to make progress, it needs ambition and enthusiasm, and commitment on the part of young people to the values on which it is based.

If young people have one clear message, it is that they want their voice to be heard and want to be regarded as fully-fledged participants in the process; they want to play their part in building Europe; they want to influence the debate on the way it develops.

It is time now to regard youth as a positive force in the construction of Europe rather than as a problem. In other words, we have to give young people the wherewithal to express their ideas, and to test them against similar ideas from other players in civil society."

European Commission White Paper "A new impetus for European youth", 2001

1. FOR A NATIONAL YOUTH PLAN

The Prime Ministerial Decree of 15 June 2006 vested the Minister for Youth Policies and Sport with responsibility for *"policy-making and the coordination of all initiatives, including legislative measures, in matters relating to youth policies"*.

Among the minister's functions is responsibility for coordinating government activities for the benefit of young people in every sphere, particularly with regard to the economy, taxation, labour, education and training, and culture. The minister also takes part in the work of the National Youth Forum.

1. FOR A NATIONAL YOUTH PLAN

In the government's Economic and Financial Programming Document (DPEF) submitted on 7 July 2006, a specific decision was taken: *"to invest heavily in the youth of the country, to sustain and harness the creative energies of young people. Investing in young people means investing in the wealth of today's and tomorrow's society"*.

The government has therefore committed itself *"to embark on a full-blown National Plan for Youth to give young people access to a home, employment, business, credit and culture."*

1. FOR A NATIONAL YOUTH PLAN

The National Youth Plan is the main tool to be used to create an across-the-board,

organic and consistent set of activities in relation to youth policies.

The National Plan is designed in particular to:

- *facilitate access by young people to employment*
- *develop and enhance the skills of young people*
- *foster access by young people to a home and to credit*
- *bridge the digital divide*
- *promote creativity and encourage the consumption of cultural and 'merit' goods*
- *encourage the representation and participation of young people in public life*
- *combat youth malaise*
- *draft the Annual Youth Report*
- *encourage interfaith and intercultural dialogue*

1. THE 2007 BUDGET LAW AND YOUTH

- **The National Fund for Youth Policies**
- **Young people and the home**
- **Young people and creativity**
- **Young people and work**
- **Young people, training and research**
- **Young people and social life**
- **Young people and sport**
- **Young people and the rule of law**
- **Other measures**

1. THE NATIONAL FUND FOR YOUTH POLICIES

Law 248 of 4 August 2006 instituted the "Fund for Youth Policies".

The purpose of this fund is "*to promote the rights of young people to cultural and vocational education and training and their incorporation into social life, also through measures designed to facilitate the right of young people to a home and to credit for the acquisition and use of goods and services.*"

The Law also allocated to the Fund an initial appropriation of €3 million for 2006 and €10 million from 2007.

1. THE NATIONAL FUND FOR YOUTH POLICIES

Subsection 1290

(Fund for youth policies)

The expenditure authorisation referred to in section 19(2) of Law 248 of 4 August 2006 has been raised by €120 million for each of the years 2007, 2008 and 2009.

1. THE NATIONAL FUND FOR YOUTH POLICIES

The resources of the Fund – which thanks to the Budget Law total an annual €130 million as from 2007 – will be used for the implementation of some of the activities under the National Youth Plan.

1. THE NATIONAL FUND FOR YOUTH POLICIES PLANNING AREAS:

- **The "Young ideas are changing Italy" competition :**
 - (a) *to foster and support youth creativity and participation*
(the first edition of the Competition was advertised on 2 January 2007)

- **Economic planning measures with the Regions and local authorities**
 - (a) *Framework Programme Agreements with the Regions*
 - (b) *Local Youth Plans with municipal authorities*
(the Convention with ANCI was signed on 29 December 2006)

1. THE NATIONAL FUND FOR YOUTH POLICIES

- **Participation and active citizenship:**
 - (a) *Supporting associations*
 - (b) *Relations with the EU institutions*
 - (c) *Activities by the National Youth Agency*
(instituted by Decree Law of 22 December 2006)

- **Informagiovani:**
 - (a) *Technical assistance*
 - (b) *Training for service providers*

1. THE NATIONAL FUND FOR YOUTH POLICIES

- **Bridging the digital divide**
 - (a) *Increasing the number of Internet access points*
 - (b) *Supporting the acquisition of software and hardware*

(c) Disseminating an IT culture

- **Access to culture:**
 - (a) Fostering the enjoyment of culture and "merit" goods by young people*
 - (b) Supporting cultural creativity by young people*

2. YOUNG PEOPLE AND THE HOME

Subsection 319

(Tax-deductible allowances for students studying away from home)

This provision amends section 15 of the Income Tax (Consolidation) Law, by permitting a 19% deduction of the cost of renting accommodation in the same municipality as the University, or in neighbouring municipalities, up to a maximum amount of €2,633, under contracts concluded and renewed under law 431 of 9 December 1998, by students (or by their families) who are enrolled for degree courses at a university outside their municipality of residence, at least 100 km away, and at all events in a different Province.

2. YOUNG PEOPLE AND THE HOME

The measures provided by subsection 319 are designed to:

- Ease the accommodation costs for families of university students studying away from home;
- Encourage the emergence of unregistered rentals from the 'black market';
- Create a first element of the "Housing Plan" provided by article 4 of the Bill enacting "*Measures to reduce housing problems for particular social categories*" approved by the Chamber of Deputies on 19 December 2006.

2. YOUNG PEOPLE AND THE HOME

According to SECIT, one-half of all rental agreements are unregistered. The estimated annual loss to the Treasury is €5 billion in uncollected tax revenues.

University students studying away from home are the most vulnerable. In large towns the average rent for a single room is about €500.

2. YOUNG PEOPLE AND THE HOME

Subsections 119 to 141

(Listed Real Estate Investment Companies - SIIQ)

To increase the availability of rented accommodation, discourage short-term property speculation, and foster long-term investment, the Budget Law has introduced tax incentives for Listed Real Estate Investment Firms.

These companies in other countries have shown their ability to increase the amount of available rented accommodation. In France, for example, the amount of available real estate managed by these companies has risen from €33 to €54 billion, while the figure in Italy is still around €13.5 billion.

These companies may opt for a special civil law and tax regime providing, among other things, the possibility for their rental income to be taxed at the rate of 20% instead of under the normal tax regime, with tax reliefs for their shareholders.

3. YOUNG PEOPLE AND CREATIVITY

Subsection 318

(Tax-deductible allowances for creative young people)

This provision modifies section 54(8) of the Income Tax (Consolidation) Law, by providing people aged under 35 with a lump-sum tax-deductible allowance increased from 25% to 40% for tax-deductible expenses from income from the economic use of creative works, industrial patents and processes, formulae or information relating to past industrial, commercial or scientific experience.

3. YOUNG PEOPLE AND CREATIVITY

This provision acknowledges the greater costs connected with young people's highly creative activities, and at the same time their function as a source of cultural enrichment.

This measure sets out to create a *Cultural Hub* climate in Italy by providing tax reliefs for creative young people.

3. YOUNG PEOPLE AND CREATIVITY

Subsections 287 and 288

(Tax credit for independent Labels)

"Small and medium enterprises producing music are eligible for a tax credit (of up to an annual €10,000) to cover the production, development, digitalisation and promotion costs of sound and video musical recordings of the first or second works of emerging artists". This measure constitutes a major investment in small and medium recording

companies (with an annual turnover of not more than €15 million) which invest in young emerging artists and, to the extent that it is of benefit to them, it is a similar measure to the one provided by subsection 318.

3. YOUNG PEOPLE AND CREATIVITY

Subsection 188

(Exemption from the obligation to register with ENPALS)

The 2007 Budget Law provides exemption from the obligation to register with ENPALS (the retirement pension and invalidity insurance scheme for persons working in the performing arts) and related formalities for specific categories of individuals engaged in specific and occasional employment in the entertainment industry.

This exemption applies specifically to musical performances, entertainments or celebrations of popular traditions and folklore by young people up to the age of 18 and students, whose gross annual income from these performances does not exceed €5,000.

4. YOUNG PEOPLE AND WORK

Subsections 266 to 270

(Reduction of the tax and contribution wedge and incentives for women's employment in deprived areas)

The "tax and contribution wedge" will be reduced by 60% for employers and by 40% for employees, in the case of companies employing workers on an open-ended contract, or companies agreeing to give them permanent employment.

For companies, this measure introduces reduced social security contribution charges and income tax reliefs, including the possibility of deducting €5,000 from the taxable base in the case of companies in the Centre-North and €10,000 for companies in Southern Italy, for each employee, during the tax period with an open-ended labour contract.

The tax-deductible amount rises in the case of working women recruited in Southern Italy. Other expenses may be deducted for apprentices, disabled employees, on-the-job trainees and research and development.

4. YOUNG PEOPLE AND WORK

Subsection 1202 to subsection 1210

(Measures to stabilise employment to encourage the upgrading of "coordinated and

continuous co-workers" (co.co.co.) as full-time employees)

This measure operates under corporate or local agreements between employers and the trade unions, and is intended to stabilise temporarily employed "coordinated and continuous co-workers" and those recruited for specific projects. It therefore benefits young people in particular, and helps to reduce job uncertainty in the private sector.

It also provides that when a worker employed on a fixed-term contract is taken into permanent employment, the employer must pay an extraordinary supplementary contribution to the special social security (INPS) fund, which will pay a contribution from government funds in the maximum amount needed to top up the contribution level for a permanent employee.

This measure therefore benefits young people who are already working under a "co.co.co." contract, by increasing the contributions payable for them while employed under this type of contract so that they will eventually receive a higher pension, and it naturally helps to take them out of an uncertain job situation by acting on the benefits available under the system in synergy with other measures provided by the Budget Law relating to stable employment. To attain these objectives, the Budget Law has allocated €600 million until 2009.

4. YOUNG PEOPLE AND WORK

Subsections 1160 and 1161

(Intergenerational solidarity agreement)

To help create new jobs, an "Intergenerational Solidarity Agreement" has been instituted for the voluntary acceptance by employees aged over 55 of part-time employee status, and the simultaneous recruitment, on a part-time basis and for a shorter working week, of young unemployed people under the age of 25, or 29 in the case of graduates.

The Budget Law has allocated €160 million for these objectives until 2009.

4. YOUNG PEOPLE AND WORK

Subsection 519

(Stabilisation of public sector employees)

This provision implements the provisions announced by the government in the 2007-2011 DPEF to give non-permanent public sector personnel permanent employment status by gradually replacing the fixed-term contracts of personnel meeting certain eligibility requirements with permanent employment.

In particular, government departments and agencies may offer permanent posts to

non-executive staff employed for at least three years on a fixed-term basis by competitive examination, some of whom are young employees.

4. YOUNG PEOPLE AND WORK

Subsection 529

(Stabilising public sector employees in non-permanent posts)

For the three-year period 2007-2009 government departments and agencies taking on fixed-term personnel by selection tests are required to set aside 60% of the posts for individuals who have already concluded one or more 'coordinated cooperation contracts' for a total period of at least one year.

4. YOUNG PEOPLE AND WORK

Subsections 417 to 420

(Fund to stabilise public sector employment)

The Budget Law contains numerous provisions to stabilise temporary public sector employment contracts.

In particular, in addition to the stabilisation measures provided by subsection 519 the Budget Law institutes a "Fund to stabilise public employment". The purpose of this Fund is to implement special plans to offer open-ended contracts to personnel already recruited or being used under contracts other than open-ended ones.

Government departments and agencies in receipt of resources from this Fund may not contract any new temporary employees during the five years following receipt of these funds. An initial allocation of €5 million will be made available in 2007, which will also be increased by savings resulting from the reduction of the public debt, and by up to 20% of the amount of inactive - "sleeping" - accounts held with banks.

4. YOUNG PEOPLE AND WORK

Subsections 580 to 586

(Training Agency for executive and non-executive grade civil servants)

In order to recruit and train new executives for the civil service, the 2007 Budget Law has instituted the new Training Agency for executive and non-executive grade civil servants, and the rules governing it. It is to be known as the "National Civil Service College" and will replace the existing "Scuola Superiore della Pubblica Amministrazione".

Other training institutions belonging to other government departments and

agencies, such as the Diplomatic Institute of the Foreign Ministry, the Ministry of Home Affairs College, and the Ministry of the Economy Finance College will become part of the new Training Agency, and be coordinated by it.

The declared purpose of the new system is to modernise government departments, improve the quality of civil service training programmes, guarantee the rigorous selection of civil service executives, and provide adequate support to government departments when assessing their training requirements and testing organisational and management innovations.

4. YOUNG PEOPLE AND WORK

Subsection 605

(Measures to relaunch State education)

The Ministry of Education will draw up a three-year plan to recruit teachers on open-ended contracts during the period 2007-2009.

Under this plan the government intends to resolve the issue of the long backlog of non-permanent employment situations, stabilise the organisation of schools and make them more functional, and lower the average age of teachers. A similar open-ended contract recruitment scheme will be drawn up for administrative, technical and auxiliary staff. It is estimated that under this scheme 150,000 teachers and 20,000 non-teaching staff will acquire permanent staff status.

4. YOUNG PEOPLE AND WORK

Subsection 520

(Stabilising non-permanent research establishment staff)

To meet the specific needs of research establishments, for 2007 the government has instituted a Fund with which to recruit successful entrance examination candidates, and to stabilise the status of researchers, technologists, technicians and other research personnel working for at least 3 years under fixed-term contracts following a competitive examination, some of whom are young people.

To this end, the government has allocated €20 million for 2007 and €30 million for 2008.

4. YOUNG PEOPLE AND WORK

Subsections 755ff

(Provisions governing severance indemnities and the supplementary pension scheme)

This measure brings forward by one year, namely to 1 January 2007, the start-up of the supplementary pension scheme using severance indemnity funds. This measure meets a widespread need on the part of younger workers who would otherwise be seriously penalised by paltry pensions.

4. YOUNG PEOPLE AND WORK

Subsections 770 to 772

(Measures regarding pensions)

Subsection 770 increases the contribution payable by pseudo-self-employed workers ('para-employees') to improve their final pensions to 23% for those who have no other pension scheme or who are not eligible for a pension.

Subsection 772 provides that the increased contribution must not reduce the worker's net income.

Subsection 771, lastly, meets a need that has been felt for some time, and provides that the management of the INPS fund for the pseudo-self-employed should be elected by the pseudo-self-employed workers themselves.

4. YOUNG PEOPLE AND WORK

Subsection 773

(Measures relating to pension schemes for apprentices)

This measure extends employees' daily sickness benefits to apprentices.

4. YOUNG PEOPLE AND WORK

Subsection 788

(Sickness and parental leave benefits for persons registered in the separately managed social security schemes)

This provision applies to benefits for workers engaged on project-related contracts and similar categories of workers who are registered with separately-managed social security schemes, without pension entitlements and who are not registered with any other statutory pension scheme.

Primarily, INPS will pay them a daily sickness benefit up to a maximum number

of days equal to one-sixth of their total period of employment, which shall not be fewer than 20 days in any one calendar year.

These workers, who are entitled to maternity benefits (including adoptive or foster parents), are also entitled to parental leave benefits in the case of all births after on or after 1 January 2007, for a limited period of three months within the child's first year of life, in an amount equivalent to 30% of the benchmark income used for calculating the maternity benefit entitlement.

4. YOUNG PEOPLE AND WORK

Subsection 2

(Personal income tax deduction for workers on fixed-term contracts)

To protect workers on fixed-term contracts, many of whom are young people, the Budget Law provides that such workers earning an income of not more than €8,000 may qualify for a tax-deductible allowance of not less than €1,380. In practice, for workers on fixed-term contracts, the minimum amount of this deductible allowance has been doubled.

4. YOUNG PEOPLE AND WORK

Subsection 298

(Establishment of a fund to provide grants to "co.co.co." workers to purchase PCs)

This subsection institutes a €10 million fund for 2007 in the budget of the Ministry of the Economy and Finance, from which to provide grants for the purchase of a new PC for "continuous and coordinated co-workers", including project-based co-workers.

In order to qualify for this grant all the fully-documented expenditure items must be incurred by no later than 31 December 2007.

4. YOUNG PEOPLE AND WORK

Subsection 1188

(Apprenticeships)

This measure extends to 2007 the €100 million appropriation for training schemes for young apprentices.

4. YOUNG PEOPLE AND WORK

Subsection 78

(Exemption from inheritance tax)

In order to enable companies to remain in existence and to be passed down from one generation to another, the Budget Law provides exemption from inheritance tax and donations for transfers of companies or shares in companies, which may also be assigned under family covenants on behalf of descendants, either upon the death of the owner or as a free gift.

To qualify for this exemption, the beneficiaries must continue to run the company or retain control of the company for at least five years thereafter.

4. YOUNG PEOPLE AND WORK

Subsection 1068

(Fund to develop young farmers' businesses)

In order to foster generational continuity and the development of young farmers' businesses the government has instituted the Fund for the Development of Young Farmers' Businesses. €10 million a year has been appropriated for the five-year period 2007-2011.

5. YOUNG PEOPLE, TRAINING AND RESEARCH

Subsection 622

(Raising the compulsory school-leaving age)

It is compulsory for all children to complete at least 10 years' schooling, in order to enable them to acquire a secondary school or vocational qualification following at least a three-year course before the age of 18.

The minimum working age has therefore been raised from 15 to 16 years.

5. YOUNG PEOPLE, TRAINING AND RESEARCH

Subsections 647 to 650

(Provisions relating to university personnel)

The Minister for Higher Education and Research, after consultation with the CUN and the CRUI, has launched a special plan to recruit university researchers with particular reference to procedures and the criteria for assessing teaching and research qualifications, guaranteeing promptness, transparency and compliance with international standards.

The competitive examinations must be advertised by no later than 30 June 2008.

5. YOUNG PEOPLE, TRAINING AND RESEARCH

Subsections 651 and 652

(Provisions relating to personnel employed by public research establishments)

The Minister of Higher Education and Research, after consultation with the presidents of the entities concerned, has launched a special plan for the recruitment of researchers for public research establishments under the oversight of the Ministry, referring in particular to the criteria for appraising previous work experience, scientific qualifications and past research work.

5. YOUNG PEOPLE, TRAINING AND RESEARCH

The 2007 Budget Law has therefore instituted a special three-year Plan to recruit researchers in universities and research establishments, estimated to number 2000. The resources for the plan:

- €7.5 million in 2007, and €30 million in 2008 for research establishments,
- €20 million in 2007, €40 million in 2008, and €80 million in 2009 for universities.

5. YOUNG PEOPLE, TRAINING AND RESEARCH

Subsection 814

(Projects of young medical researchers)

This measure appropriates 5% of the resources of the National Health Fund for 2007 and 2008 to finance research projects submitted by researchers aged under 40.

The projects will be appraised in advance by a Committee composed of Italian or non-Italian researchers aged under 40, of whom at least one-half work with non-Italian research institutions and establishments, recognised as centres of excellence on the basis of bibliometric indices.

5. YOUNG PEOPLE, TRAINING AND RESEARCH

Subsections 628 and 659

(Subsidised and loaned textbooks)

Subsection 628 extends the right of students from low-income families in the first and second years of upper secondary education to subsidised text books.

This Law also provides that schools, school networks and parents' associations may provide students and their parents with school textbooks on loan.

Lastly, subsection 629 provides that schools may lend textbooks to students and

families in difficult economic conditions.

5. YOUNG PEOPLE, TRAINING AND RESEARCH

Subsection 633

(Technical innovation in State schools)

€30 million has been authorised for expenditure in 2007, 2008 and 2009 to equip schools at all levels with the technological innovation facilities needed to best support their teaching work.

5. YOUNG PEOPLE, TRAINING AND RESEARCH

Subsection 1267

(Plan for non-Italian students)

The 2007 Budget Law has instituted a Fund for the social inclusion of immigrant children at the Ministry for Social Solidarity. The fund has been provided with annual resources of €50 million for the three-year period 2007-2009.

Among other things, the purpose of the Fund is to implement a plan to take in foreign pupils and students, and to encourage relations between schools and families, using mother-tongue specialists as cultural intermediaries with non-teaching functions.

The gradual increase in recent years in the numbers of foreign pupils is a matter of considerable importance. Legislative Decree No. 286/1998 brought together and coordinated all the various provisions referring to this matter, paying particular attention to the organisational aspects of the school, the teaching of the Italian language and at the same time the maintenance of the pupils' mother tongue, teacher training and social integration. These principles, together with their right to an education, are guaranteed to foreign children independently of their legal status.

In recent years the Ministry of Education and the Ministry of Higher Education and Research have set up Offices and drafted Guidelines for hosting and integrating foreign pupils and students.

6. YOUNG PEOPLE AND SOCIAL LIFE

Subsection 262

(Making good use of State-owned property)

The first subsection of this provision entrusts the State Property Agency with the task of setting in motion a process for making good use of State-owned property identified jointly with the local authorities.

One priority element for selecting these buildings is the possibility of using them "for functions of social, cultural, sports, recreational and educational interest, and activities to promote solidarity and support policies for young people and equal opportunities".

6. YOUNG PEOPLE AND SOCIAL LIFE

Subsection 627

(Other measures for the education system)

This provides that when defining the basic criteria for providing resources to schools to expand the supply of educational/training facilities, the Ministry of Education must encourage full use to be made of school premises and facilities (including gymnasiums) even outside normal school hours, for the benefit of children, their parents and, in more general terms, young people and adults.

7. YOUNG PEOPLE AND SPORT

Subsection 319

(Tax measures to encourage the practice of sport)

This provision amends section 15 of the Income Tax (Consolidation) Law, by providing the possibility of deducting 19% of the expenses incurred by families, up to a maximum amount of €210, from their taxable income to cover the cost of the annual subscription and registration fees for children between 5 and 18 years of age to sports associations, gymnasiums, swimming pools and other sports facilities for the practice of amateur sport, meeting the criteria identified in a later decree.

7. YOUNG PEOPLE AND SPORT

Through this new provision, the practice of sport by children between 5 and 18 years of age is no longer viewed purely as a spare time and leisure activity, and has become an integral part of the new welfare model based on preventive health care and healthy lifestyles.

A tax-deductible annual family allowance of to €210 will support and encourage families to enable their children to practise sport on a regular basis.

8. YOUNG PEOPLE AND THE RULE OF LAW

Subsection 1345

(Fund for the development and dissemination of a law and order culture)

To assist the regions affected by widespread organised crime, this subsection establishes and resources a Fund for the development and dissemination in schools of activities and policies to help create a law and order culture, providing €950,000 for each of the financial years 2007, 2008 and 2009, to combat all forms of mafia and to disseminate the practice of active citizenship.

8. YOUNG PEOPLE AND THE RULE OF LAW

Subsection 52

(Information campaigns on gaming and betting)

The Budget Law authorises expenditure of €100,000 each year over the three-year period 2007-2009 by the Ministry of Education to run information and education campaigns for young people in conjunction with schools.

The purpose of these campaigns is to make children aware of the risks of becoming habitual gamblers, and make young people responsible regarding gambling and betting.

8. YOUNG PEOPLE AND THE RULE OF LAW

Subsection 1036

(Road safety campaigns)

In order to disseminate the values of road safety and guarantee adequate information to road users, the Budget Law authorises expenditure of €15 million for 2007, 2008 and 2009.

The purpose of this provision is to step up the work already being conducted by the Ministry of Transport to prevent road accidents, which involve young people, a great many of whom are also road accident victims.

8. YOUNG PEOPLE AND THE RULE OF LAW

Subsection 1293

(National fund for youth communities)

This Fund, for which the Budget Law appropriates €5 million for 2006, 2007, 2008 and 2009, is designed to encourage activities to sensitise young people to the phenomenon of drug addiction, and to introduce preventive measures.

Some 25% of the resources of this Fund are for financing the institutional work of the Ministry of Social Solidarity which will operate with the "Observatory on youth malaise linked to substance-dependency", with the remaining 75% to be used by the

youth associations and networks identified in a decree issued by the Minister of Social Solidarity jointly with the Ministry of the Economy and Finance, by agreement with the Central-Regional Government Conference.

9. OTHER MEASURES

Subsection 11

(Family allowances)

Among its tax provisions, the 2007 Budget Law provides that for the purposes of calculating family allowance entitlement, families with more than three children under 26 years of age shall be eligible not only for benefits for children under 18 but also for those aged between 18 and 21 years, if they are students or apprentices.

9. OTHER MEASURES

Subsection 236

(Destruction of polluting motor cycles)

For the purposes of environmental protection, the 2007 Budget Law provides an exemption from payment of road taxes for five successive years for the purchase of a new "Euro 3" category motorcycle and the simultaneous scrapping of a "Euro 0" category motorcycle between 1 December 2006 and 31 December 2007.

To qualify for this exemption, the motorcycle must be purchased under a written contractual agreement, and be registered by no later than 31 March 2008.

The government will pay €80 towards the cost of scrapping the replaced vehicle for each motorcycle, paid in advance by the vendor, who will recover this amount in the form of a tax credit.