

School- en cursusgeldwet 1972

BIJLAGE BIJ DE MEMORIE VAN ANTWOORD

Nr. 6

BIJLAGE I, tabel A

Inwonende leerling, met 2 andere fiscale kinderen die basisonderwijs volgen.

Belastbaar inkomen	Tegemoetkoming 1971/1972 reisk. (max)	Schoolgeld 1971/1972	Tegemoetkoming 1972/1973 reisk. (max)	Schoolgeld 1972/1973	Vershil in tegemoetkoming reisk. (max)	Vershil in schoolgeld
9 000,-	200,- + 480,-	0	230,- + 600,-	0	30,- + 120,-	0
10 000,-	200,- + 480,-	11,-	230,- + 600,-	0	30,- + 120,-	- 11,-
11 000,-	200,- + 480,-	15,-	230,- + 600,-	0	30,- + 120,-	- 15,-
12 000,-	200,- + 480,-	18,-	230,- + 600,-	0	30,- + 120,-	- 18,-
13 000,-	100,- + 480,-	22,-	230,- + 600,-	0	130,- + 120,-	- 22,-
14 000,-	0 + 270,-	26,-	115,- + 600,-	0	115,- + 370,-	- 26,-
15 000,-	0 + 270,-	30,-	115,- + 600,-	0	115,- + 370,-	- 30,-
16 000,-	0 + 145,-	35,-	0 + 400,-	54,-	0 + 255,-	+ 19,-
17 000,-		40,-	0 + 200,-	64,50	0 + 200,-	+ 24,50
18 000,-		45,-	0 + 200,-	71,50	0 + 200,-	+ 26,50

BIJLAGE I, tabel B

Uitwonende leerling, met 2 andere fiscale kinderen die basisonderwijs volgen.

Belastbaar inkomen	Tegemoetkoming 1971/1972	Schoolgeld 1971/1972	Tegemoetkoming 1972/1973	Schoolgeld 1972/1973	Meer tegemoetkoming	Vershil in schoolgeld
10 000,-	1 650,-	0	1 800,-	0	150,-	0
11 000,-	1 650,-	11,-	1 800,-	0	150,-	- 11,-
12 000,-	1 650,-	14,-	1 800,-	0	150,-	- 14,-
13 000,-	1 450,-	18,-	1 800,-	0	350,-	- 18,-
14 000,-	1 250,-	21,-	1 500,-	0	250,-	- 21,-
15 000,-	1 250,-	25,-	1 500,-	0	250,-	- 25,-
16 000,-	900,-	30,-	1 200,-	0	300,-	- 30,-
17 000,-	600,-	35,-	900,-	54,-	300,-	+ 19,-
18 000,-	600,-	40,-	900,-	64,50	300,-	+ 24,50
19 000,-	300,-	45,-	600,-	71,50	300,-	+ 26,50
20 000,-		51,-	300,-	82,-	300,-	+ 31,-
21 000,-		56,-	300,-	92,50	300,-	+ 36,50

BIJLAGE I, tabel C

Thuiswonende leerlingen, Schooljaar 1971/1972

Belastbaar inkomen 1970	Aantal kinderen										
	1	2	3	4	5	6	7	8	9	10	
9 400	reisk. (max.) 200 + 480					reisk. (max.) 200 + 480					
9 400-10 900	100 + 480	reisk. (max.) 200 + 480									
10 900-12 400	0 + 270	100 + 480	reisk. (max.) 200 + 480								
12 400-13 900	0 + 145	0 + 270	100 + 480	reisk. (max.) 200 + 480							
13 900-15 400	0	0 + 145	0 + 270	100 + 480	reisk. (max.) 200 + 480						
15 400-16 900		0	0 + 145	0 + 270	100 + 480	reisk. (max.) 200 + 480					
16 900-18 400			0	0 + 145	0 + 270	100 + 480	reisk. (max.) 200 + 480				
18 400-19 900				0	0 + 145	0 + 270	100 + 480	reisk. (max.) 200 + 480			
19 900-21 400					0	0 + 145	0 + 270	100 + 480	reisk. (max.) 200 + 480		
21 400-22 900						0	0 + 145	0 + 270	100 + 480	reisk. (max.) 200 + 480	
22 900-24 400	GEEN TOELAGE							0	0 + 145	0 + 270	100 + 480
24 400-25 900								0	0 + 145	0 + 270	
25 900-27 400									0	0 + 145	
27 400-28 900											0

BIJLAGE I, tabel D

Thuiswonende leerlingen, Schooljaar 1972/1973

Belastbaar inkomen 1971	Aantal kinderen										
	1	2	3	4	5	6	7	8	9	10	
10 650	reisk. (max.) 230 + 600					reisk. (max.) 230 + 600					
10 650-12 150	115 + 600	reisk. (max.) 230 + 600									
12 150-13 650	0 + 400	115 + 600	reisk. (max.) 230 + 600								
13 650-15 150	0 + 200	0 + 400	115 + 600	reisk. (max.) 230 + 600							
15 150-16 650	0	0 + 200	0 + 400	115 + 600	reisk. (max.) 230 + 600						
16 650-18 150		0	0 + 200	0 + 400	115 + 600	reisk. (max.) 230 + 600					
18 150-19 650			0	0 + 200	0 + 400	115 + 600	reisk. (max.) 230 + 600				
19 650-21 150				0	0 + 200	0 + 400	115 + 600	reisk. (max.) 230 + 600			
21 150-22 650					0	0 + 200	0 + 400	115 + 600	reisk. (max.) 230 + 600		
22 650-24 150	GEEN TOELAGE							0	0 + 200	0 + 400	115 + 600
24 150-25 650								0	0 + 200	0 + 400	115 + 600
25 650-27 150									0	0 + 200	0 + 400
27 150-28 650										0	0 + 200
28 650-30 150											0

BIJLAGE I, tabel F

Uitwonende kinderen, Schooljaar 1972/1973

Belastbaar inkomen 1971	Aantal kinderen										
	1	2	3	4	5	6	7	8	9	10	
10 650	1800					1800					
10 650-12 150	1500	1800									
12 150-13 650	1200	1500	1800								
13 650-15 150	900	1200	1500	1800							
15 150-16 650	600	900	1200	1500	1800						
16 650-18 150	300	600	900	1200	1500	1800					
18 150-19 650	0	300	600	900	1200	1500	1800				
19 650-21 150		0	300	600	900	1200	1500	1800			
21 150-23 650			0	300	600	900	1200	1500	1800		
23 650-24 150				0	300	600	900	1200	1500	1800	
24 150-25 650					0	300	600	900	1200	1500	
25 650-27 150		GEEN TOELAGE					0	300	600	900	1200
27 150-28 650							0	300	600	900	
28 650-30 150								0	300	600	
30 150-31 650									0	300	

BIJLAGE I, tabel G

Belastbaar inkomen	Studietoelage 1971/1972	Schoolgeld 1971/1972	Studietoelage 1972/1973	Schoolgeld 1972/1973
f 12 000,-	f 4 800,-	f 18,-	f 5 265,-	0
" 13 000,-	" 4 800,-	" 22,-	" 5 265,-	0
" 14 000,-	" 4 800,-	" 26,-	" 5 265,-	0
" 15 000,-	" 4 650,-	" 30,-	" 5 265,-	0
" 16 000,-	" 3 470,-	" 35,-	" 5 265,-	f 54,-
" 17 000,-	" 2 140,-	" 40,-	" 5 030,-	" 64,50
" 18 000,-	" 1 700,-	" 45,-	" 3 770,-	" 71,50
" 19 000,-	" 1 290,-	" 51,-	" 2 370,-	" 82,-
" 20 000,-	0	" 56,-	" 1 970,-	" 92,50
" 21 000,-		" 63,-	" 1 540,-	" 103,-
" 22 000,-		" 69,-	" 190,-	" 113,50
" 23 000,-		" 75,-	0	" 124,-

Uitgegaan van: aanvrager telde vorig jaar voor 2 fiscale kinderen,

dus: bij toelage berekening: gezuiverd van 2 kb; bij schoolgeldberekening
op basis van I.B.-tarief bij 4 fiscale kinderen.

Er is bewust voorbij gezien aan de problematiek die zich voordoet wanneer men rekening gaat houden met het feit, dat de toelage het aantal fiscale kinderen, waarvoor aanvrager telt, kan beïnvloeden, waardoor andere I.B.-bedragen en daarmee ook andere schoolgeldberekening kunnen resulteren.

Verslag van de twaalfde Algemene Vergadering van de Verenigde Naties (publicatie van het Ministerie van Buitenlandse Zaken, nr. 54), Bijlagen 73 tot en met 77

(BIJLAGE 73)

Artikelen 14, 15 en 16 van het ontwerp-verdrag inzake economische, sociale en culturele rechten (rapport tiende zitting van de Commissie inzake de Rechten van de Mens)

Article 14

1. The States Parties to the Covenant recognize the right of everyone to education, and recognize that education shall encourage the full development of the human personality, the strengthening of respect for human rights and fundamental freedoms and the suppression of all incitement to racial and other hatred. It shall promote understanding, tolerance and friendship among all nations, racial, ethnic or religious groups, and shall further the activities of the United Nations for the maintenance of peace and enable all persons to participate effectively in free society.

2. It is understood:

a. That primary education shall be compulsory and available free to all;

b. That secondary education, in its different forms, including technical and professional secondary education, shall be generally available and shall be made progressively free;

c. That higher education shall be equally accessible to all on the basis of merit and shall be made progressively free;

d. That fundamental education for those persons who have not received or completed the whole period of their primary education shall be encouraged as far as possible.

3. In the exercise of any functions which they assume in the field of education, the States Parties to the Covenant undertake to have respect for the liberty of parents and, when applicable, legal guardians, to choose for their children schools other than those established by the public authorities which conform to such minimum educational standards as may be laid down or approved by the State and to ensure the religious education of their children in conformity with their own convictions.

Article 15

Each State Party to the Covenant which, at the time of becoming a party to this Covenant, has not been able to secure in its metropolitan territory or other territories under its jurisdiction compulsory primary education, free of charge, undertakes, within two years, to work out and adopt a detailed plan of action for the progressive implementation, within a reasonable number of years, to be fixed in the plan, of the principle of compulsory primary education free of charge for all.

Article 16

1. The States Parties to the Covenant recognize the right of everyone:

a. To take part in cultural life;

b. To enjoy the benefits of scientific progress and its applications.

2. The steps to be taken by the States Parties to this Covenant to achieve the full realization of this right shall include those necessary for the conservation, the development and the diffusion of science and culture.

3. The States Parties to the Covenant undertake to respect the freedom indispensable for scientific research and creative activity.

The utmost importance of the article now under discussion is unquestionable. The fate of future generations and indeed of society as a whole truly depends on a sound and well-balanced educational system. On the other hand it proved to be far from easy to reach an agreement on the contents and the wording of this article as so many questions of principle are involved and as in these matters a divergence of views as a matter of course does exist.

Now the Netherlands Government are of the opinion that article 14, although not entirely satisfactory, is however as a compromise and in its general outline acceptable. We therefore will not take part in a more or less general debate on the principles here at stake, on the rights and duties of the parents, Church or State or on their mutual relationship. We will limit ourselves – also for brevity's sake, much work has to be done, as usual, in the Third Committee – to introducing the amendment proposed by the Netherlands Government. We will also give thoughtful attention to other amendments, which if they are an improvement of the text, we will gladly support.

The Netherlands amendment relates to paragraph 2, sub-paragraphs *b* and *c*. The proposal is that for the words: „and shall be made progressively free” in the said sub-paragraphs be substituted the words: „and measures shall be taken, that no one shall be deprived of secondary (in sub-paragraph 2 *c* „higher”) education for financial reasons only”.

The scope of our amendments is, according to our opinion, clear and obvious. Indeed, Madam Chairman, what is the real object of article 14 in so far as it deals with free education? That object is a democratic one in the real and genuine sense of the word and it has found its expression in a well-known German slogan originating from a not very democratic personality: „dem Tüchtigen freie Bahn”, which means: there must be a real possibility for every capable person to develop himself”. It seems to us that this idea lies at the root of the free-education-provisions in article 14. In other words: no one shall be deprived of elementary, secondary or higher education for financial reasons only. That is, in our view, the scope, the essence, the purpose of the free education proposal.

But the ways and means by which this purpose, this object should be attained, are of secondary importance. And as experience has proved it possible to reach the goal in different ways, there seems to be no valid reason to make one way compulsory for all States as has been done in the draft-covenant.

Madam Chairman, I really don't like to boast about the conditions existing in our country. We have had our serious difficulties and setbacks in the past, certainly, but we have also been very fortunate in many respects. And therefore, if the Netherlands people enjoy a high standard of living in the economic and social as well as in the cultural field, then we realize that for many reasons we have to be modest and humble and above all grateful. Nevertheless the high standard also in the cultural field really does exist in the Netherlands, but it was obtained throughout the country by other means than those proposed in article 14.

Allow me, Madam Chairman, to explain briefly the Netherlands system. In our country education is compulsory for a period of eight years of a child's life. The costs involved are born, both for public and private education by the State and partly by the municipalities. So with regard to elementary education we have indeed a system of free education. But we do not have the same system as to the other forms of education, secondary education, technical and vocational training, in so far as a child has passed compulsory schoolage, nor do we have this system with regard to higher education.

Nevertheless, what I have called a few moments ago the purpose, the scope, the essence of the free education provision, *viz.* that no one shall be deprived of the various forms of education for financial reasons only, has been fully realized in the Netherlands, both for public and private education, as the fees to be paid by the parents of the pupils of secondary education and of vocational and technical training are proportionate to their financial capacity, whilst the granting of loans free of interest and scholarships to students with no or limited means enables those,

who fulfill the necessary conditions, to enjoy the benefits of higher education.

So it appears, in fact there exists a valuable experience, that in order to realize the object of our article, it is not at all necessary to grant free education in all cases. And as freedom is to be cherished, is a good that should not be further limited than necessary, the Netherlands Government are of the opinion that it is to be recommended that the contracting parties should have a certain measure of latitude, that means a certain choice in the way in which they propose to realize the object of, I repeat the slogan: „dem Tüchtigen freie Bahn“.

I am confident, Madam Chairman, that the Committee will share our views and will vote in favour of the Netherlands amendment.

(BIJLAGE 75)

Tekst van artikel 14 ontworpen door de werkgroep van Commissie III

1. The States Parties to the Covenant recognize the right of every one to education. They agree that education shall be directed to the full development of the human personality and the sense of its dignity, and shall strengthen the respect for human rights and fundamental freedoms. They further agree that education shall enable all persons to participate effectively in a free society and promote understanding, tolerance and friendship among all nations and all racial, ethnic or religious groups; to this end it shall suppress all incitement to racial and other hatred and further the activities of the United Nations for the maintenance of peace.

2. The States Parties to the Covenant recognize:

a. That primary education shall be compulsory and available free to all;

b. That secondary education, in its different forms, including technical and vocational secondary education, shall be made generally available and accessible to all by every appropriate means and in particular the progressive introduction of free education;

c. That higher education shall be made equally accessible to all, on the basis of capacity, by every appropriate means, and in particular the progressive introduction of free education;

d. That fundamental education shall be encouraged or intensified for those persons who have not received or completed the whole period of their primary education;

e. That, to achieve these objectives, the development of a system of schools at all levels shall be actively pursued, an adequate fellowship system shall be established, and the material conditions of teaching staff shall be continuously improved.

3. The States Parties to the Covenant undertake to have respect for the right of parents and, when applicable, legal guardians, to choose for their children schools other than those established by the public authorities which conform to such minimum educational standards as may be laid down or approved by the State and to ensure the religious and moral education of their children in conformity with their own convictions.

4. No part of this article shall be construed so as to interfere with the liberty of individuals and bodies to establish and direct educational institutions, subject always to the observance of the principles set forth in paragraph 1 and to the requirement that the education given in such institutions shall conform to such minimum standards as may be laid down by the State.

(BIJLAGE 76)

Rede van Prof. Beaufort in Commissie III op 22 oktober 1957

Our distinguished Vice-Chairman has already announced in his capacity of Chairman of the Working Party that the Netherlands Delegation was opposed to sub-paragraph *e* of paragraph 2 (in the Summary Records it is said erroneously, that I was opposed to paragraph 2, whereas my opposition was and is limited only to sub-paragraph *e*), because that sub-paragraph was considered repetitious.

I would like to explain briefly our point of view. Sub-paragraph *e* consists of three parts: I “the development of a system of schools at all levels shall be actively pursued”. Nobody of course is against that idea. But it is superfluous to state here again what has already explicitly been stated in article 2 and what certainly is the scope of the whole article 14.

The second idea laid down in sub-paragraph *e* is that “an adequate fellowship system shall be established” – Again is there anybody who can be opposed to the idea itself? But why should we mention just one of the ways of means? That would give to article 14 an ill-balanced character.

The third element in sub-paragraph *e* relates to “the material conditions of teaching staff which should be continuously improved”. In this respect I fully share the opinion of the honourable delegate of the UK and others that this idea is out of place here. I may perhaps draw the attention of our Committee to article 7 of the Draft Covenant in which is recognized the right of everyone to just and favourable conditions of work including *i.a.* remuneration which provides all workers as a minimum with: fair wages etc., a decent living for themselves etc. and also to article II as adopted last year in which the States “recognize the right of everyone to an adequate standard of living for himself and his family. . . . and to the continuous improvement of living conditions”.

So therefore, Madam Chairman, the third part of sub-paragraph *e* is indeed entirely repetitious.

For these reasons, Madam Chairman, we were and we are opposed to the said sub-paragraph and when it comes to a vote we will vote against it.

(BIJLAGE 77)

Verklaring van prof. Beaufort in Commissie III op 22 oktober 1957

I must apologize for asking again for the floor, but the distinguished delegate of Tunisia made a special appeal to the Netherlands Delegation in order that we should not be opposed to the changing of par. 2, sub-par. *b.* and *c.*

Madam Chairman, it seems to us that there is a certain misunderstanding on the part of our distinguished colleague of Tunisia.

The scope of the Netherlands amendments (as a matter of fact there are no more Netherlands amendments and even the wording has been and still is not to make more difficult the position of any State but only to guarantee to *all* States a certain measure of latitude, to leave to them the choice of the measures by which they intend to realize the purpose of making secondary and higher education generally or equally accessible to all.

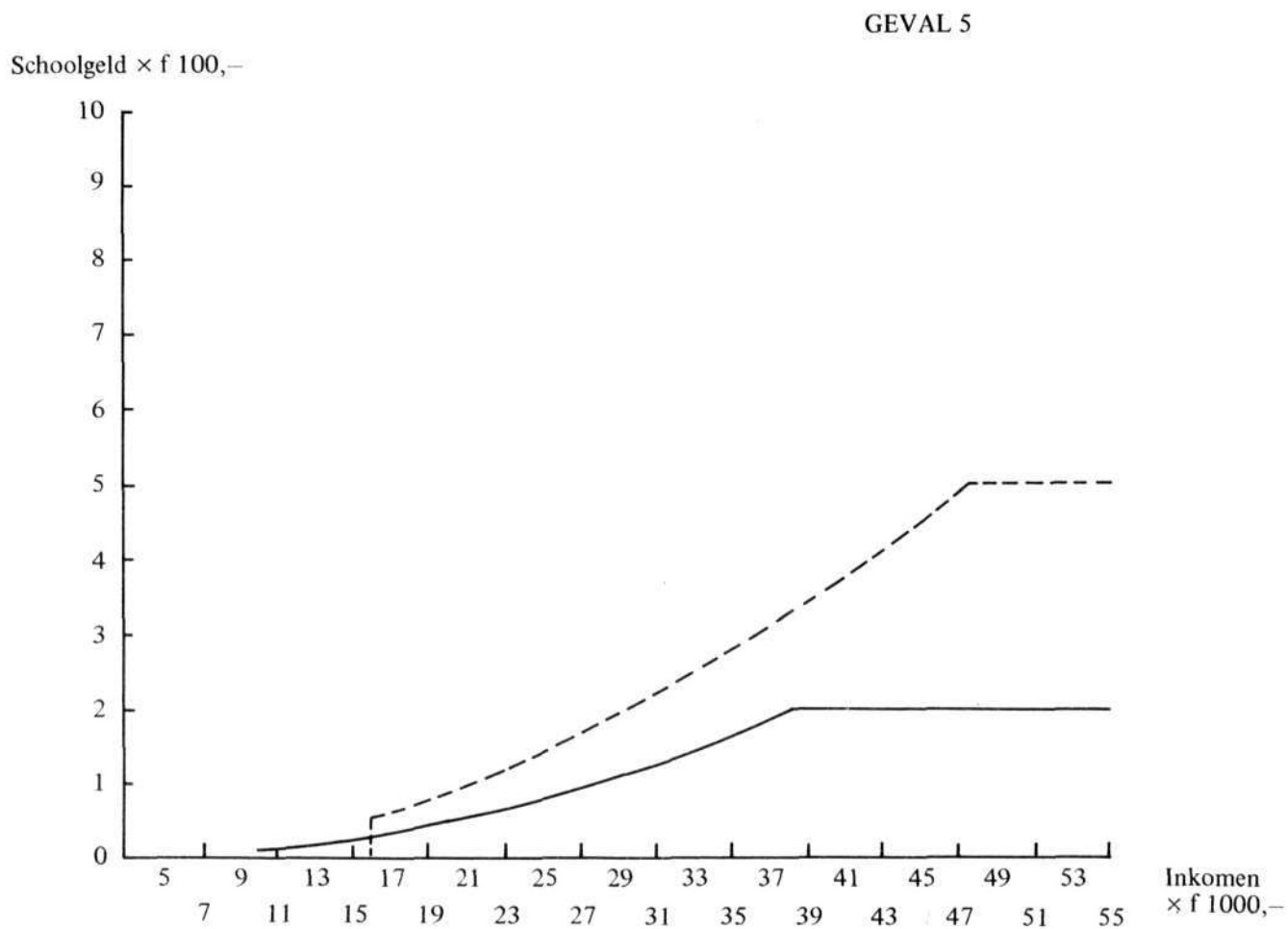
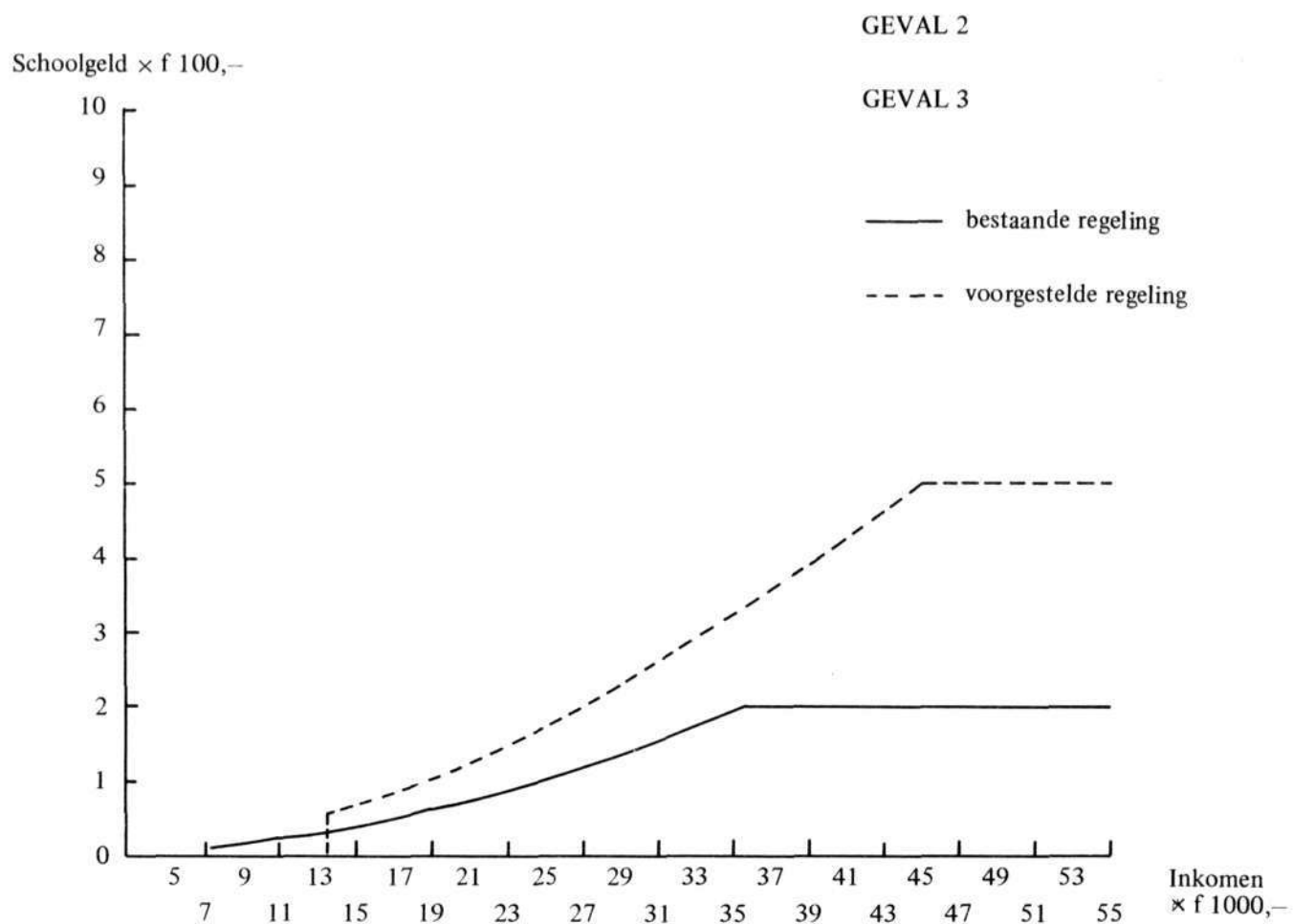
If the new text of par. 2, sub-par. *b* and *c* should be adopted, then the position of no State would be deteriorated. They remain entirely free to make secondary education in all its forms and higher education generally available and *progressively* free. But the adoption would also mean that other States, who might prefer to follow another course should have the right to do so. In other words the Netherlands legislation in this respect and which has proved to be so successful in this field, could remain as it is now.

I sincerely hope, Madam Chairman, by this few and simple words to have dispelled the fears of our distinguished colleague of Tunisia and perhaps of others and that they will have no difficulty in voting for the new text.

BIJLAGE III

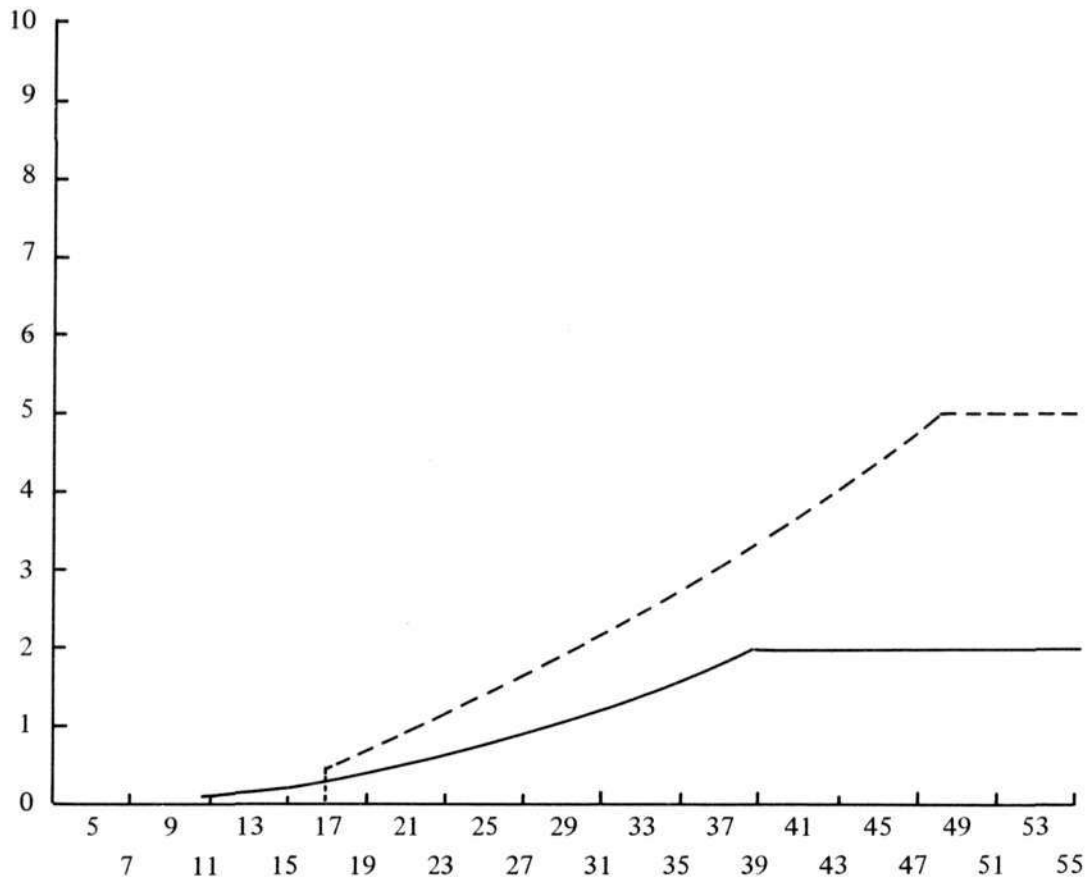
Vergelijking tussen de huidige schoolgeldwet en het gewijzigd ontwerp betreffende de financiële consequenties op jaarbasis voor een aantal gezinnen. Negen gevallen in tabel en grafiek.

	Aantal fiscale kinderen	Aantal natuurlijke kinderen	Aantal kinderen met minder dan 3 j.v.o.	Aantal kinderen met meer dan 3 j.v.o.	Aantal kinderen jonger dan 16 jaar	Aantal kinderen ouder dan 16 jaar	Ouderlijke belastbare inkomens	Schoolgeld		verschil
								bestaande regeling	voorgestelde regeling	
geval 1	1	1	1	-	1	-	7 320	-	-	- 10
geval 2	2	1	-	1	1	-	13 680 21 240 35 880 45 120	54 127,50 337,50 500	10 34 77 200 200	+ 20 + 50,50 + 137,50 + 300
geval 3	2	2	1	1	2	-	7 320 13 680 21 240 35 880 45 120	- 54 127,50 337,50 500	10 34 77 200 200	- 10 + 20 + 50,50 + 137,50 + 300
geval 4	3	2	2	-	1	1	9 660 15 960 23 400 37 920 47 160	- 54 127,50 337,50 500	10 34 77 200 200	- 10 + 20 + 50,50 + 137,50 + 300
geval 5	4	2	1	1	-	2	10 890 17 160 24 480 38 880 48 240	- 54 127,50 337,50 500	10 34 77 200 200	- 10 + 20 + 50,50 + 137,50 + 300
geval 6	4	3	3	-	2	1	10 890 17 160 24 480 38 880 48 240	- 54 127,50 337,50 500	10 34 77 200 200	- 10 + 20 + 50,50 + 137,50 + 300
geval 7	5	3	2	1	1	2	10 890 17 160 24 480 38 880 48 240	- 54 127,50 337,50 500	10 34 77 200 200	- 10 + 20 + 50,50 + 137,50 + 300
geval 8	5	4	2	2	3	1	10 890 17 160 24 480 38 880 48 240	- 54 127,50 337,50 500	15 51 115,50 300 300	- 15 + 30 + 75,75 + 206,25 + 450
geval 9	6	4	3	1	2	2	12 240 18 240 25 560 39 960 49 200	- 54 127,50 337,50 500	10 34 77 200 200	- 10 + 20 + 50,50 + 137,50 + 300



GEVAL 7

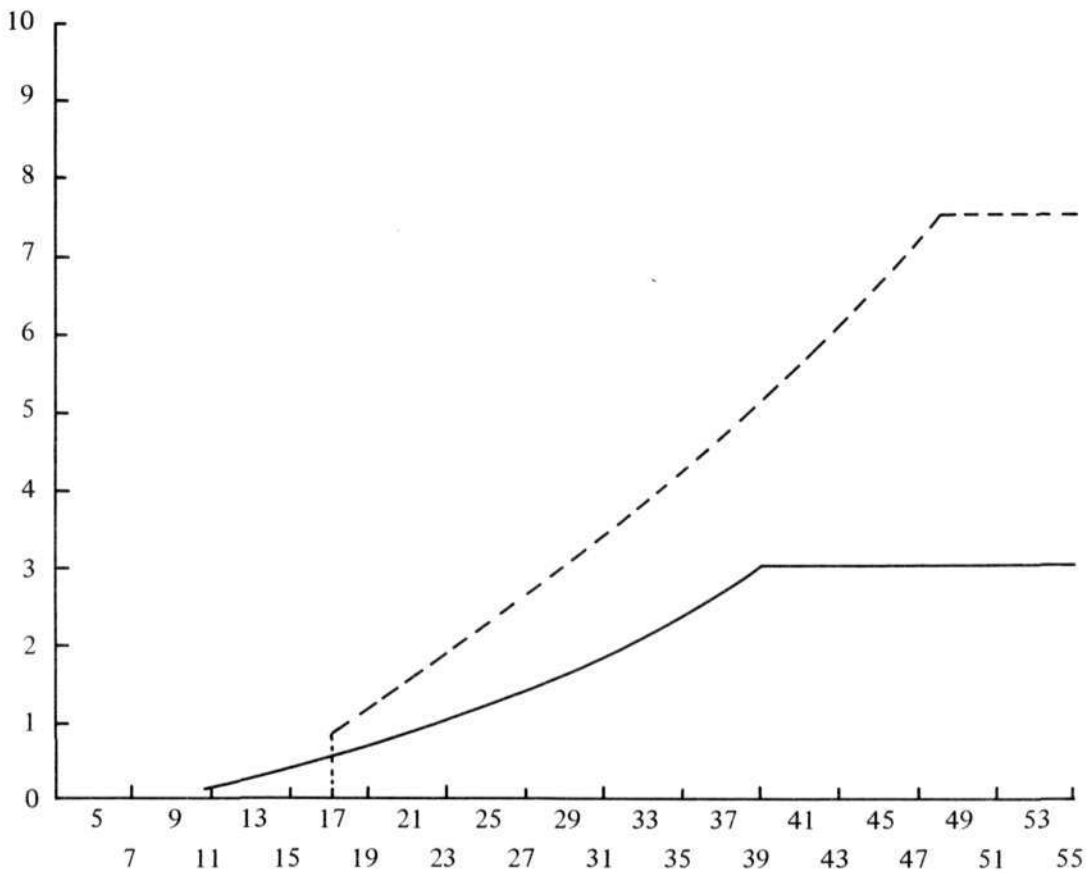
Schoolgeld $\times f 100,-$



Inkomen $\times f 1000,-$

GEVAL 8

Schoolgeld $\times f 100,-$



Inkomen $\times f 1000,-$

GEVAL 9

Schoolgeld $\times f 100,-$ 