

# Charles Hamer French Tax Services Ltd

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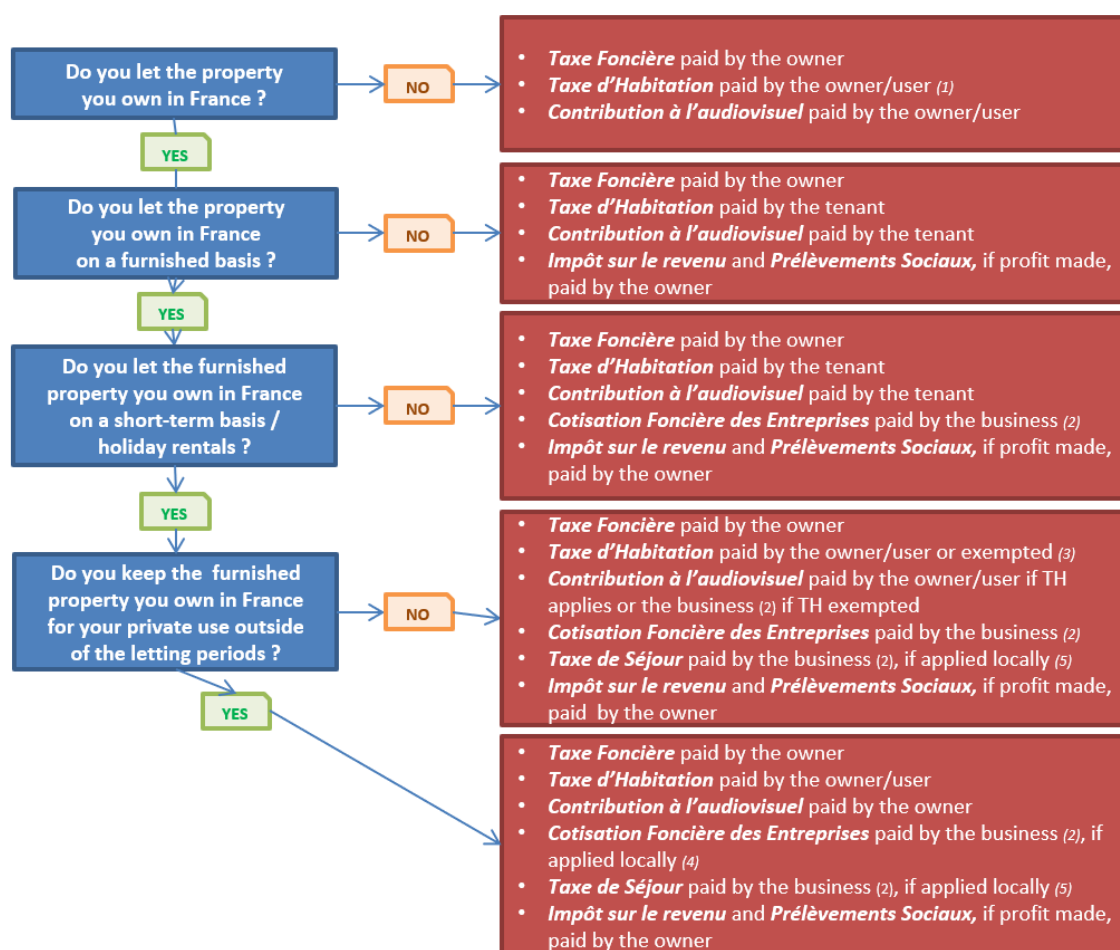
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## Flowchart Summary of the taxes due on a French property

### What taxes are due on French property ?



Please note if you own several properties, then the above applies to each property.

(1) When a property is vacant, empty of furniture at the 1<sup>st</sup> of January, then the TH can be exempted, but in some cases the local council will apply another tax instead, called *Taxe sur les Logements Vacants*

(2) In France, the furnished letting activity is considered a business activity

(3) Depending on the decision of the Commune, *Taxe d'Habitation* can be exempted based on article 1407 of CGI in the event you have restricted access to the property

(4) *Cotisation Foncière des Entreprises* exemption based on article 1459 of CGI, unless the Commune overrules the French legislation, as they are allowed to. For more information, you can contact your mairie to see if you can benefit of the exemption

(5) *Taxe de Séjour* has to be declared by you. For more information, please contact your mairie or the local tourist information centre.

Charles Hamer French Tax Services Limited – Company Number 10279270

Registered in France at RCS Caen 833148208 – N° TVA Intra. FR46 833148208

[www.charleshamer.co.uk/taxation.aspx](http://www.charleshamer.co.uk/taxation.aspx)