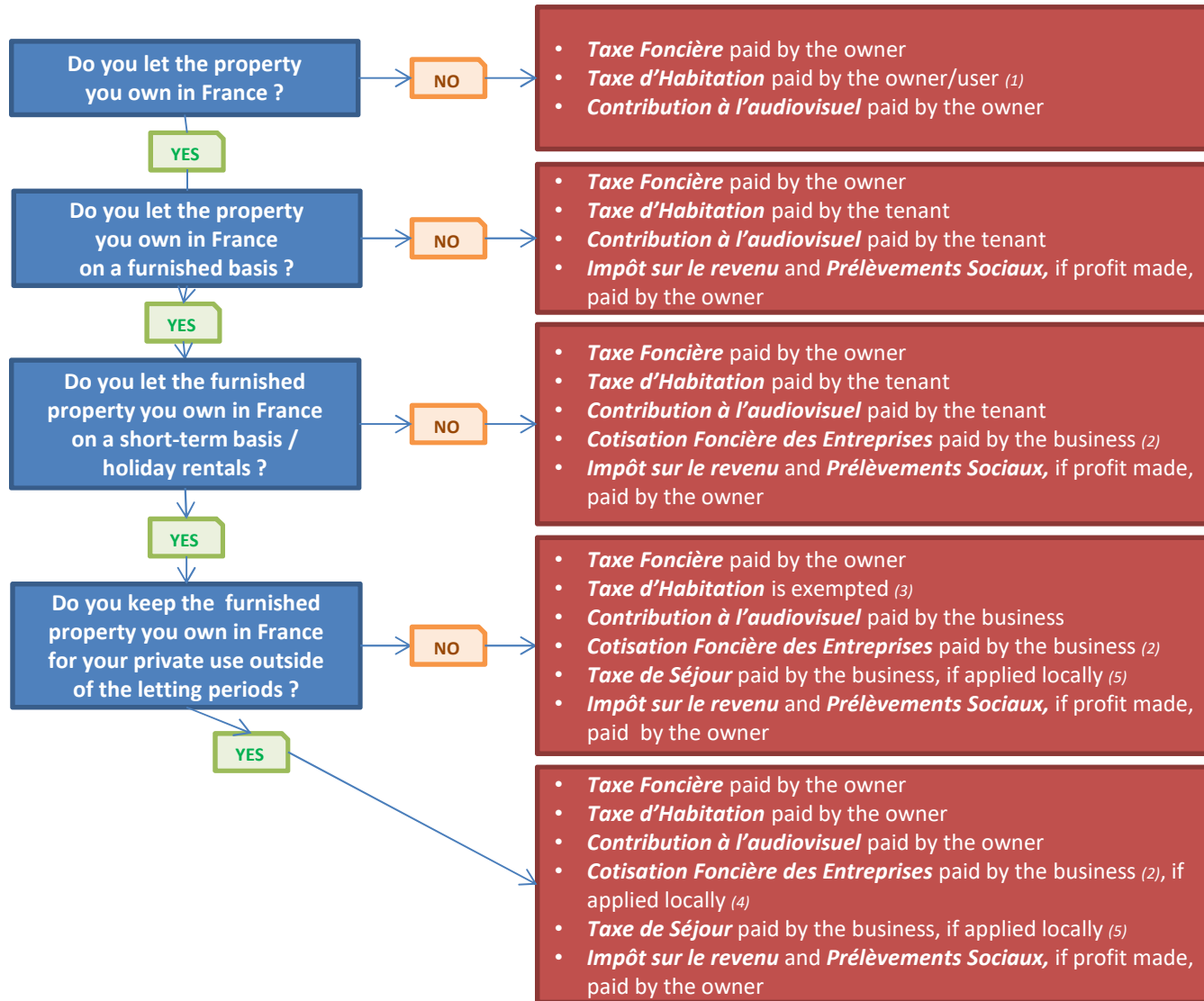


# What taxes are due on French property ?



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 case 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) *Taxe d'Habitation* exemption based on article 1407 of CGI

(4) *Cotisation Foncière des Entreprises* exemption based on article 1459 of CGI, unless the local council overrule the French legislation, that 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.