



## FRANCE – August 2025

---

### CONTENTS

<b>FRENCH PROPERTY TAX REVENUE SOARS AS MORE COMMUNES OPT TO LEVY SURTAX.....</b>	<b>1</b>
<b>BRITISH SECOND HOME OWNERS IN FRANCE HIT BY SHARP RISE IN HOUSING TAX .....</b>	<b>1</b>
<b>WHAT TAXES ARE LEVIED ON SECOND HOMES IN FRANCE?.....</b>	<b>2</b>
<b>WHAT ARE THE POSSIBLE EXEMPTIONS AND REDUCTIONS FOR FRANCE’S TAXE FONCIÈRE?.....</b>	<b>2</b>

---

### **FRENCH PROPERTY TAX REVENUE SOARS AS MORE COMMUNES OPT TO LEVY SURTAX**

This article reports that one of France’s main local property taxes - Taxe d’habitation – which is levied on second homes, brought in €2.4 billion last year, compared to €1.6 billion in 2018. The article discusses the reason for the increase in revenue.

The article can be accessed via the following link:

[French property tax revenue soars as more communes opt to levy surtax](#)

### **BRITISH SECOND HOME OWNERS IN FRANCE HIT BY SHARP RISE IN HOUSING TAX**

This article explores the increases in revenue collected from the Taxe d’habitation, levied on second homes owners. As well as the standard tax amount, the article looks at the communes that have been granted powers to impose an additional surcharge of between 5 and 60%.

The article can be accessed via the following link:

[France rakes in record €2.4bn from second home tax](#)

## **WHAT TAXES ARE LEVIED ON SECOND HOMES IN FRANCE?**

This article provides a guide to property tax for those considering buying a second home in France. The article gives information on taxe foncière, taxe d'habitation and capital gains tax, including exemptions and reliefs that are available.

The article can be accessed via the following link:

[Understanding Taxes on Second Homes in France: A Comprehensive Guide](#)

## **WHAT ARE THE POSSIBLE EXEMPTIONS AND REDUCTIONS FOR FRANCE'S TAXE FONCIÈRE?**

This article provides information on the exemptions, rebates and reliefs available for taxe foncière in relation to age, income, disability benefit, major renovations, energy saving measures etc.

The article can be accessed via the following link:

[Understanding Exemptions and Reductions for France's Taxe Foncière in 2025](#)

### **International Property Tax Institute**

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.