



## FRANCE – June 2026

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### FRANCE TO IMPOSE NEW HIGH RATE OF TAX ON VACANT HOMES

This article reports that local authorities are to be allowed to charge higher property taxes on properties that sit empty, with the introduction of a single empty homes tax known as the *taxe sur la vacance des locaux d'habitation*. The article provides details of the tax and states that it will appear on bills issued in autumn 2027.

The article can be accessed via the following link:

[France to impose new high rate of tax on vacant homes](#)