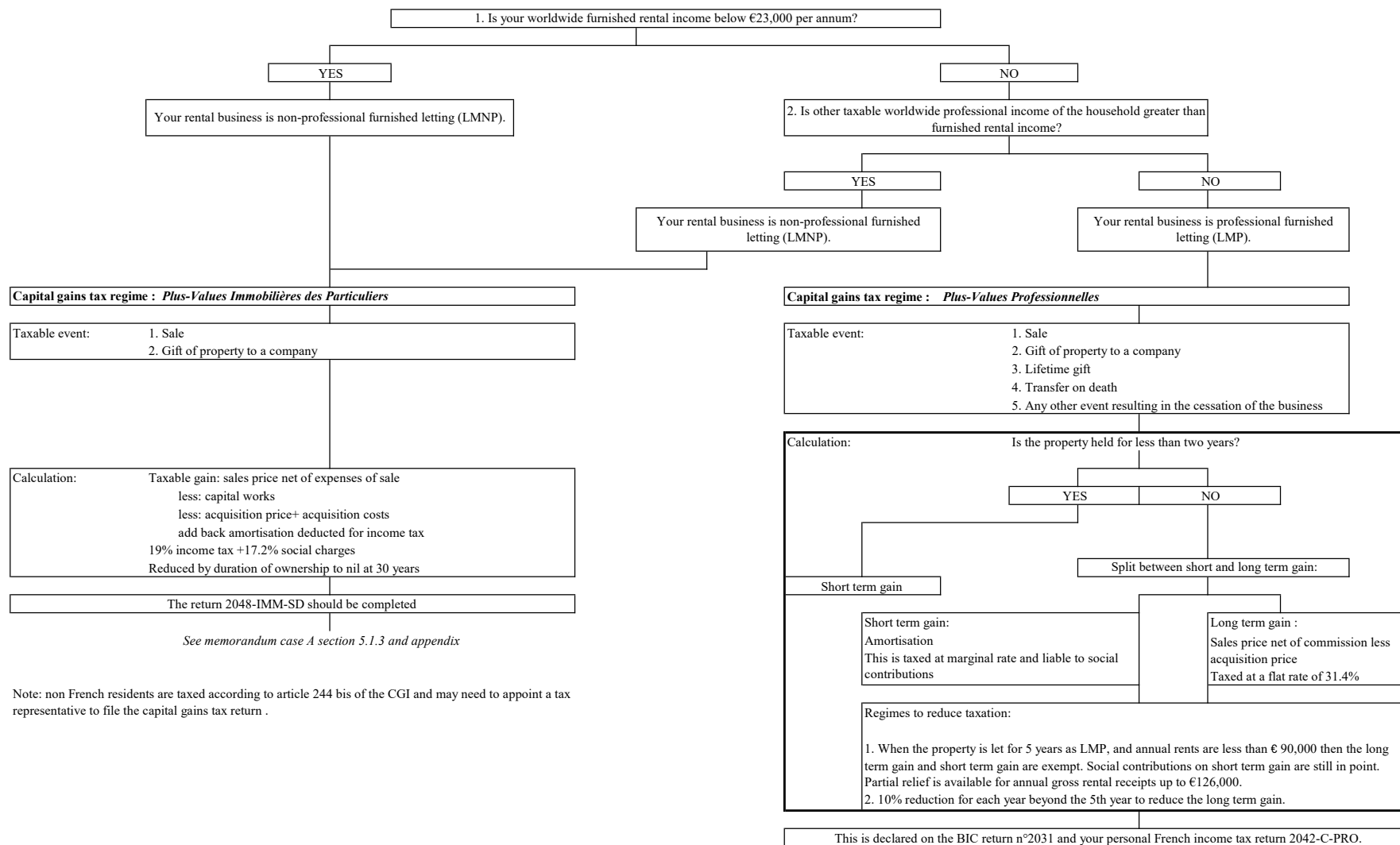


French capital gains tax regime for sale of furnished residential let properties
From 1 January 2026

Scenario: You own a property directly, or via a transparent company subject to income tax, in France which is let out furnished and you are considering selling the property. You want to know how the gain will be taxed.



Note: non French residents are taxed according to article 244 bis of the CGI and may need to appoint a tax representative to file the capital gains tax return .

Disclaimer: The information provided on this document is of a general nature. It is not a substitute for specific advice in your own circumstances. You are recommended to obtain advice from a professional accountant before you take any action or refrain from action. The data on this document was correct as at 19 June 2026.