New Quadrant

Private Office – Legal, Tax & Trusts

Building a lifelong relationship of trust with you, your family and future generations

New Reporting Obligations for Non-French Resident Legal Entities Owning French Real Estate

Non-resident entities, such as companies or trusts, owning real estate in France may have to file returns to the French authorities from 2027 onwards, following a recent amendment to the law on foreign entities owning French immoveable property.

Any company or trust or other non-French resident legal entities owning a direct or indirect interest in a French immovable will have to file an annual declaration by 15 May, disclosing the entire ownership structure.

Foreign entities without a French permanent establishment must appoint a tax adviser in France to file reports and claim the tax exemption no later than 15 May 2027. Failure to comply will trigger a 3 per cent annual charge on the property value.

If you are the Director of a company or Trustee of a trust which holds French real estate, you need to seek advice on this as soon as possible and make sure that you have completed the prior registration steps to ensure that you are set up to file your return before the due date.

STEP ADVISING FAMILIES ACROSS GENERATIONS

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