

**Question for written answer P-006350/2011  
to the Commission**  
Rule 117  
**Diana Wallis (ALDE)**

Subject: Proposed tax on second homes in France for non-residents

The French Government has recently proposed the introduction of a new tax for owners of unoccupied second homes located in France. The tax, set at 20% of the cadastral value of the property, will be payable only by non-residents of France. Could the Commission confirm whether this proposal by the French Government conflicts with the principles of non-discrimination set out in the treaties?