



How to declare the eco-fees annually with Ecomaison Furniture EPR



For the furniture sold in 2024

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[Find this presentation in the resources section on \[ecomaison.com\]\(https://ecomaison.com\)](#)

1. Presentation of Ecomaison



Ecomaison's presentation



► Who are we?

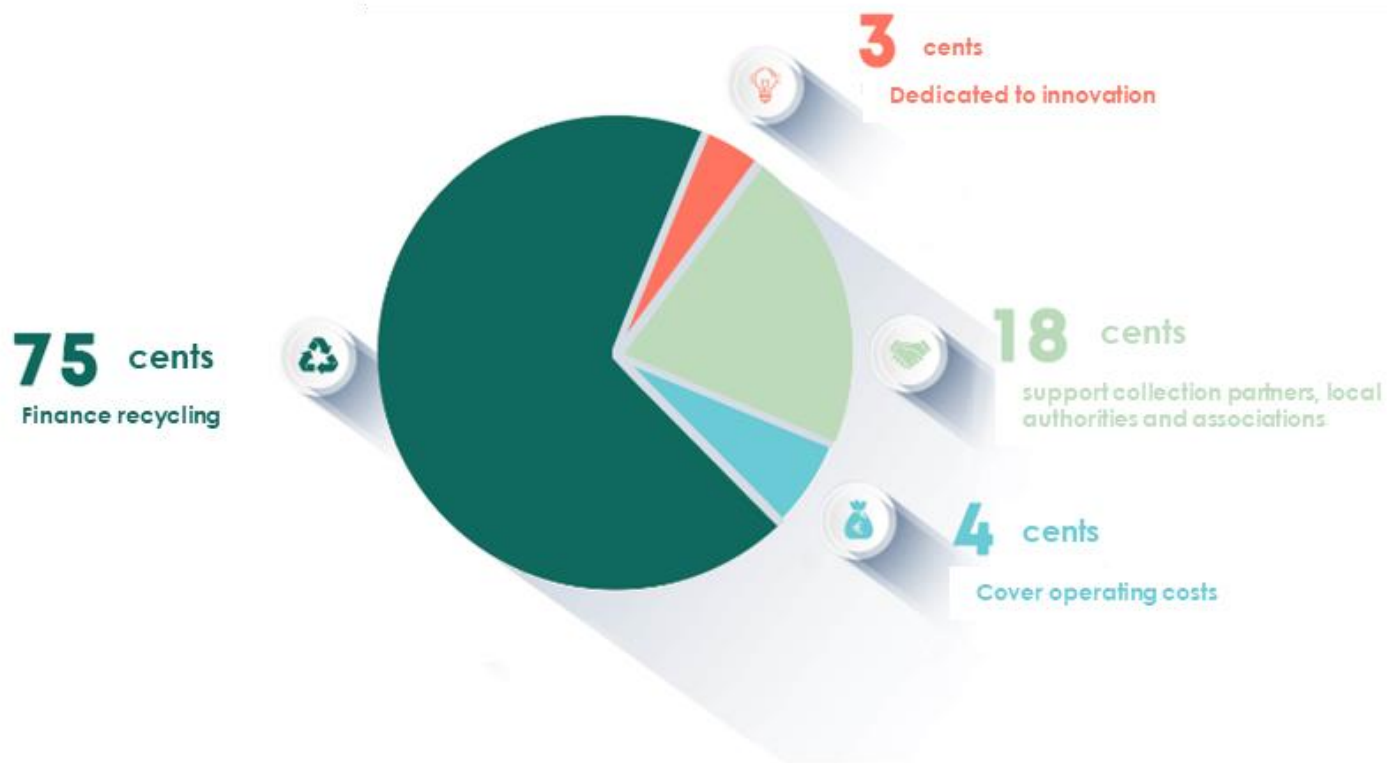
Created in 2011 under the name of Eco-mobilier, we are a **non-profit organization** approved by the French State and funded by eco-fees paid by consumers in France.

► Our mission

To **collect and recover used household items and materials** and offer them a second life by recycling them or using them as a source of energy. With 760,000 tons per year, Ecomaison has become the 1st supplier of recycled wood in France.



On average, for every €1 of eco-fee paid :



How the eco-fees is collected



The eco-fee is applied identically at each stage of the product distribution chain, through to the end customer.

The eco-fees for furniture must be displayed on sales documents : catalogues, receipts, website, price tags,

Webinar : 2024 eco-fees declaration with Ecomaison

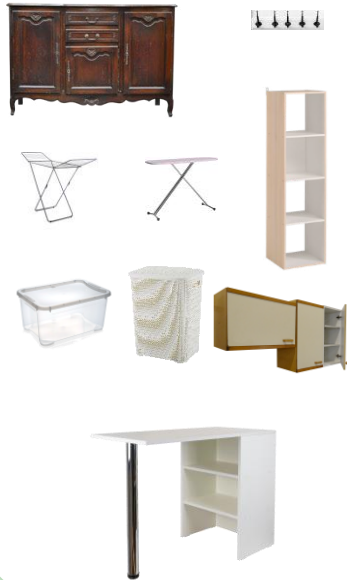
The Ecomaison operational plan for furnishings

In 2023, Ecomaison handled 1.6 million tonnes of used products, 97% of which were recovered (reuse, recycling, energy recovery).



The Furniture EPR : the scope of products

TO STORE & ORGANIZE



TO SIT



TO LIE DOWN



TO PLACE & ARRANGE

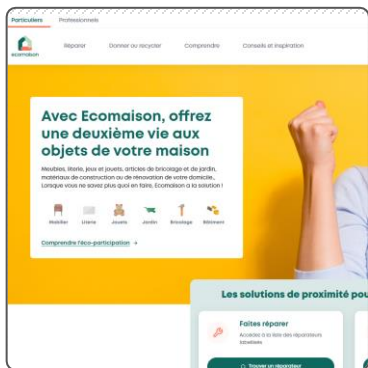


Extension of scope to include textile decoration items from January 1, 2023: curtains, sheers curtains, rugs, doormats, removable carpets, etc.



⚠ Textile decorative items: eco-fee declaration for products put on the market from April 1, 2023

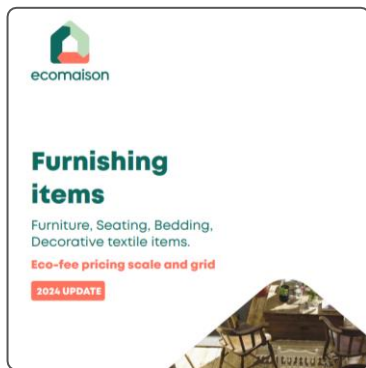
Get ready for the declaration : Ecomaison's tools



Ecomaison's website

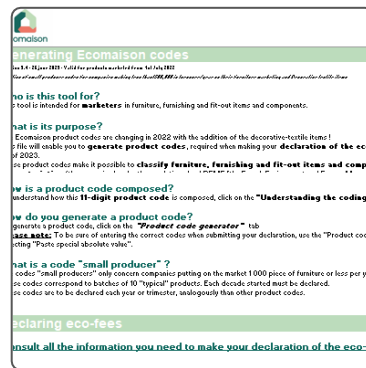
Find documents and information including :

- Our free services
- Resources including FAQs and operating procedures
- Regulatory information



Eco-fee pricing scale

To understand the structure of the 2024 scale



New: Simplified scale for annual declarants

To find the product codes and eco-taxes for the various sectors: Furniture, DIY, garden and Toys

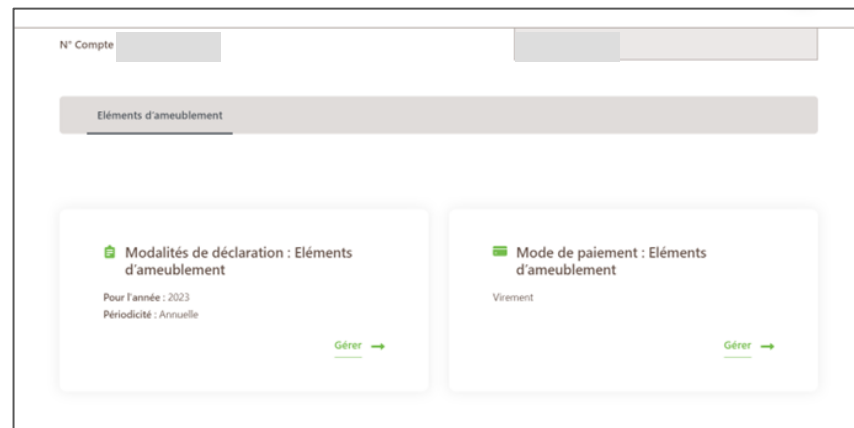
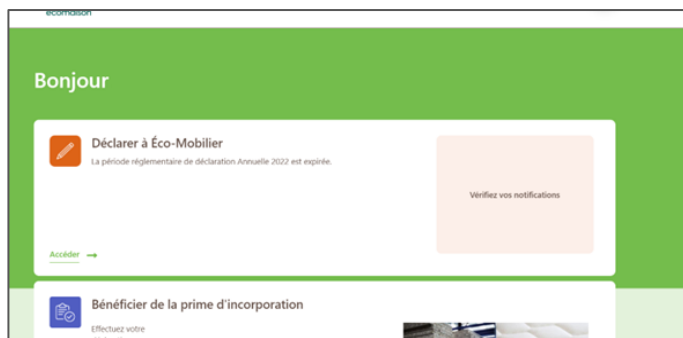


Scope of product (in French)

This online tool makes it easy to find all the products covered by EPR the furniture as well as the matching product code

Declaration: the Ecomaison stages and tools

Step 1 - At the start of the declaration period: you need to select the declaration methods in your member account.



Operating procedures :

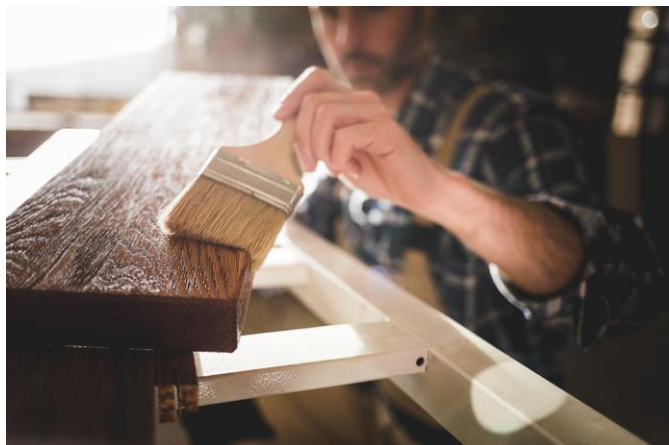
- [Choosing your declaration method](#)
- [Video : Make your declaration](#)

2. Changes to the 2024 annual **furniture** declaration



Craftsmen : end of exemption

► The Exemption for craftsmen is abolished



- **1st janvier 2024** : Craftspeople have completed their exemption application for the year 2023.
- **Year 2024** : throughout the year, they have applied the eco-participation to their marketings.
- **1st janvier 2025** : tradespeople complete their first declarations using simplified coding or standard coding.

Former "Small Producer" scale criteria valid for 2023 marketings.

Until 2023, the simplified procedure for declaring new products on the market was based on sales.

Furnishings	Sales between 500 K€ and 100 K€ (marketing)	Sales under €100,000 (marketing)
Declaration procedure	Annual or quarterly	Annual
Lump sum as % of Marketing	Possible if annual declaration	Possible

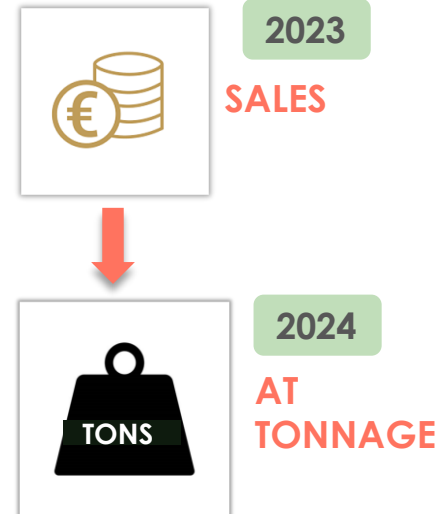
New for the declaration: the disappearance of the flate-rate declaration

► The regulations now require tonnage marketed to be the criterion for simplified declaration procedures.

- The criterion is no longer marketing sales, but the tonnage marketed (15 tonnes per year).
- The « annual package » is being replaced by simplified coding.

To be implemented for marketing in 2024, first declaration on January 1^{er} 2025.

Criteria :



And in practice :

► Can I benefit from simplified declaration procedures in 2024?

	Marketing under 15 Tons <u>AND</u> units < 2 kg	Marketing under 15 Tons <u>AND</u> units > 2 kg		Marketing over 15 tons
Small Producer" scale	Yes	Yes up to 1,000 units	No from 1,001 units	No
Declaration procedure	Annual	Annual	Quarterly	Quarterly
Declaration type	Simplified or Using standard codes		Using standard codes	

Simplified codes by units sold

- ▶ Eco-participations are now given on a unit basis.
- ▶ You can choose to continue coding in increments of 10 units.

E.g. furniture, furnishings and fittings



Categories	Product Type	Material	Price € excl. tax per unit
All categories	Storage furniture	Material not specified	3,83 €
	Desk, table, worktop	Material not specified	5,25 €
Occasional furniture	Accessory (hardware, plastic box)	Material not specified	0,29 €
	Shelves and shelves	Material not specified	1,17 €
Garden	Any type of furniture	Material not specified	2,33 €

Simplified codes by units sold: seating and bedding



Categories	Product Type	Material	Price € excl. tax per unit	Code	
Seats	Inflatable seat	Plastic	0,38 €	09053120890	
	Chair	Unpadded	1,08 €	09043120890	
	Armchair and office chair	Padded	4,50 €	09043000890	
	Sofa (2-seater)	Padded	16,67 €	09044000890	
	Sofa and lounge (3 places and more)	Padded	35,00 €	09045000890	
Bedding	Mattress	Material not specified	1,70 €	04061120890	
	Footboards	Material not specified	12,50 €	04025120890	
	Air mattress	Plastic	7,08 €	04023000890	
	Mattress pad	Material not specified	11,25 €	04060120890	
	Bed base	Padded	8,34 €	04062000890	
	Box bed	Mechanical or without	2,50 €	04024000890	
	Bed frame	Material not specified	0,13 €	03018120890	
	Headboard	Material not specified	0,17 €	04077000890	
	Upholstered Seating and Sleeping Products	Pillow/cushion	Padded	0,50 €	11031120890
		Duvet / sleeping bag	Padded	0,50 €	11029120890
Textile decoration	All types	Material not specified	0,75 €	12071120890	

For 2025 market launches, eco-modulation amounts will evolve to incorporate the eco-modulation principle enshrined in the AGEC law.

Declaration: valid for all Ecomaison's EPR schemes

► How it works

- Quarterly or annual marketing declarations
- Over the period

► Declaration dates



Setting period in the market year N	Annual declaration	Quarterly declarations			
	1 ^{er} Jan. to Dec. 31	1 ^{er} Jan. to March 31	1 ^{er} Apr. to June 30	1 ^{er} July to Sept. 30	1 ^{er} Oct. to Dec. 31
Reporting period	1 ^{er} at January 31 of year N+1	1 ^{er} to April 30	1 ^{er} to July 31	1 ^{er} to Oct. 31	1 ^{er} at January 31 of year N+1
Payment	February 15 year N+1	May 15	August 15	November 15	February 15 year N+1



Other sectors: DIY, gardening, toys and construction



► Am I a "Small Producer" for toys?

YES

If I market less than 15,000 pieces per year
or my annual tonnage is less than 15 tons.



Application of an **annual flat rate of €22 per 100 pieces**, without declaration of the category, weight or material of these products with the code **31208120910**.

Simplified scale : DIY & GARDEN



DIY



Garden

► Am I a "Small Producer" for DIY and garden products?

YES

If I put on the market per year :

- **at least 10,000 pieces**
- **or** an annual tonnage of less than **15 tons**.

Categories	Product type	Price € excl. tax	Code
Cat.3 - DIY Products	1. Hand tools and their accessories	0,16 €	2110000890
	2. Large non-electric, non-combustion items and machines, and their accessories	1,50 €	21101000890
	3. Tools and supports for working at height	1,13 €	21102000890
	4. Personal protection equipment and accessories for DIY	0,05 €	21103000890
	5. Tarpaulins, covers, nets, and films for DIY	0,86 €	21104000890
	6. Buckets, troughs and containers	0,04 €	21105000890
Cat.4 - Garden upkeep and landscaping	7. Garden upkeep hand tools and small accessories	0,32 €	22150000890
	8. Personal protection equipment and accessories for gardening	0,32 €	22151000890
	9. Flower pots and containers	0,43 €	22152000890
	10. Tarpaulins, covers, nets, and films for gardening	0,32 €	22153000890
	11. Outdoor equipment and accessories (excl. tarpaulins, nets, and covers)	0,75 €	22154000890
	12. Non-masonry outdoor structures	1,13 €	22155000890

► Am I a "Small Producer" for building materials and products?

Craftsmen, retailers and manufacturers **with annual sales of less than €1 million** for building-related products and materials **not already invoiced with eco-participation** are considered small producers.

► Principle

This declaration is calculated on the **basis of a percentage** of your **annual sales of products subject to EPR (Extended Producer Responsibility)** for the **previous calendar year**. This percentage **may vary according to the principal activity**.



*To find out how your annual sales of 2024 are calculated for the building sector, please consult the [member's guide](#), **pages 24 and 25**, available on our website.*

Simplified scale : BUILDING

► How do you calculate your sales and eco-participation?

It is made up of two main components:

- Purchases of raw materials, which will be processed into finished products;
- Manufacturing, installation or any other service related to the use of these elements on building sites.

Based on your annual sales of 2024 of Building materials that are under €1 million	
Activity	Percentage to apply depending on your principal activity
Metal work & locksmithing	0,01 %
Roofing	0,12 %
Partition & Isolation	
Frame / parquet flooring / Flooring / interior and exterior joinery	
Electricity / Plumbing / heating	
Paint / wall cladding / surface treatment	
Others (masonry, earthmoving, tile flooring)	



To find out how your annual sales of 2024 are calculated for the building sector, please consult the [eco-fees guide](#), **pages 24 and 25**, available on our website.

4

Display the eco-participation



Eco-participation display : Furnishing items including textile decoration



Visible contribution: mandatory signage for sales to professionals and private individuals

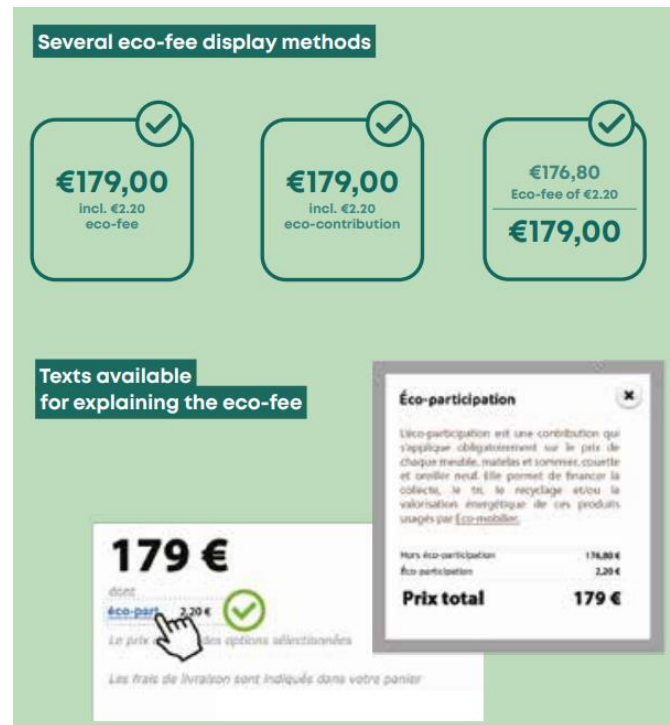
"For all sales of furnishing elements before January 1^{er} 2026, producers and successive intermediaries must indicate on sales invoices the unit costs they incur for the management of waste furnishing elements." [Article R543-247 of the French Environment Code](#)

Eco-participation must be passed on equally throughout the chain.



From April 1^{er} 2023: Mandatory display of eco-participation for textile decoration items

For the marketer: potential administrative fine (3^e class contravention) for failure to display the eco-participation. [Article L541-9-4 of the French Environment Code](#).



Several eco-fee display methods

- Method 1: €179,00 incl. €2.20 eco-fee
- Method 2: €179,00 incl. €2.20 eco-contribution
- Method 3: €176,80 Eco-fee of €2.20 / €179,00

Texts available for explaining the eco-fee

Éco-participation

L'éco-participation est une contribution qui s'applique obligatoirement sur le prix de chaque textile, matelas et sommier, couette et oreiller neuf. Elle permet de financer la collecte, le tri, le recyclage et/ou la valorisation énergétique de ces produits usagés par [l'eco-mobilier](#).

Mars éco-participation	174,80 €
Éco-participation	2,20 €
Prix total	179 €

Le prix de livraison est indiqué dans votre panier

Summary: how to declare and display the eco-participation.

Channel	Terms and conditions	Conditions	Coding	Eco-part. visible
Furnishings	Simplified scale "Small Producer"	MM under 15 Tons and under 1,000 units	Using the simplified scale by the unit or by increments of 10	YES
	Standards	-	Standard codes, per unit	
Toys	Simplified "Small Producer" scale	MM under 15 tons or 15,000 units	Simplified scale per 100	NO
	Standards	-	Standard codes, per unit	
DIY/Garden	Simplified "Small Producer" scale	MM under 15 tons or 10,000 units	Simplified scale	NO
	Standards	-	Standard codes	
Building	Simplified "Small Producer" scale	Annual sales < €1 million	Use of the simplified scale : % on sales	RECOMMENDED
	Standards	-	Standard codes	



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+33(0) 175 446 000

Write to contact@ecomaison.com

For small third-party sellers



- ▶ The simplified system can be used by **small third-party sellers for annual or quarterly declarations. Marketplaces** also have this **same simplified coding** for declaring **their non-compliant sellers.**

Quarterly declaration required for marketplaces



Dedicated coding directly integrated into the product code generator