

[FURNITURE] Change in the conditions of the eco-fee declaration in 2024: annual or quarterly frequency

Dear members,

As of January 1, 2024, the terms and conditions for declaring the eco-fee, either annual or quarterly, will change as part of the introduction of the eco-fee pricing scale and grid for the furnishings and textile decoration, with application from 1st April 2024 for the first quarterly declaration.

Reminder of declaration conditions for previous years:

Furniture and decorative textiles	Sales exc	Total annual eco-fee excl. VAT		
	Less than €100K	Between €100K and €500K	More than €500K	More than €8,000
Conditions of déclaration	Annual	Annual or Quarterly	Quaterly	Quarterly

1. A new mode of operation since January 1, 2024

What's new:

The regulations impose the use of marketed tonnage as the criterion for distinguishing between annual and quarterly declarations: the criterion is no longer marketed sales but marketed tonnage.

What doesn't change:

- Quarterly or annual marketing déclarations
- Over the past period

Marketing period Year N		Annual declaration			
	Jan. 1st to March 31th	Apr. 1st to June 30th	July 1 to Sept. 30	Oct. 1st to Dec. 31st	Jan. 1st to Dec. 31st
Declaration period	April 1st to 30th	July 1st to 31st	Oct. 1st to 31st	January 1st to 31st of year N+1	January 1st to 31st of year N+1
Payment	May 15 th	August 15 th	November 15 th	February 15 th year N+1	February 15 th year N+1

2. Situation applicable from January 1, 2024

Condition of declarations	Marketing under 15 tonnes <u>AND</u> units < 2 kg	Marketing under 15 tonnes <u>AND</u> units > 2 kg		Marketing over 15 tonnes
The "small producers" scale	Yes	Yes up to 1,000 units	No from 1,001 units or more	No
Conditions of the declaration	Annual	Annual	Quarterly	Quarterly
Type of déclaration	Simplified declaration per 10 units or use standard unit codes		Use of standard unit codes	

Examples for the marketers;



Simplified scale for small producers:

Small producers have the option of declaring their marketings according to the classical scale, or according to a simplified one:

- Raking into account the material without specification and the weight of the highest decile,
- Declaration per 10 products.
- Application of a higher eco-participation fee than the standard scale.
- This simplified scale is available on the Eco-fee pricing scale and grid, downloadable from the website, as well as on the Code generator.

Useful links:

- [FURNITURE] Eco-fee pricing scale and grid 2024 update
- [FURNITURE] Code generator for Furniture EPR Applicable January 2024
- <u>Presentation of the webinar: How to declare the eco-fees with Ecomaison</u>

